

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	180,725,051	117,594,738	63,130,313
	Adjustments			
	Adjusted Net Operating Income (Loss)	180,725,051	117,594,738	63,130,313
E-APL	Electric Net Rate Base	2,399,205,592	1,596,053,312	803,152,280
	RATE OF RETURN	7.533%	7.368%	7.860%

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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	01-01-2018 thru 12-31-2018	384,977 100.000%	252,697 65.640%	132,280 34.360%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	24,820,767 100.000%	16,820,039 67.766%	8,000,728 32.234%
	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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	12-01-2017 thru 12-31-2018	1,143,752,552	772,446,387	371,306,165	
				100.000%	67.536%	32.464%	
11		Book Depreciation Percent	01-01-2018 thru 12-31-2018	112,657,259	73,741,128	38,916,131	
				100.000%	65.456%	34.544%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2017 thru 12-31-2018	2,949,850,105 100.000%	1,962,509,211 66.529%	987,340,894 33.471%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2017 thru 12-31-2018	250,799,916 100.000%	167,491,612 66.783%	83,308,304 33.217%
14		Net Allocated Schedule M's - AMA Percent	01-01-2018 thru 12-31-2018	-98,667,256 100.000%	-63,455,966 64.313%	-35,211,290 35.687%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	372,494,022	0	372,494,022	250,889,874	0	250,889,874	121,604,148	0	121,604,148
99	442200	Commercial - Firm & Int.	314,545,721	0	314,545,721	222,029,051	0	222,029,051	92,516,670	0	92,516,670
1	442300	Industrial	102,872,312	0	102,872,312	60,810,027	0	60,810,027	42,062,285	0	42,062,285
99	444000	Public Street & Highway Lighting	7,538,909	0	7,538,909	4,858,494	0	4,858,494	2,680,415	0	2,680,415
99	448000	Interdepartmental Revenue	1,385,654	0	1,385,654	1,100,719	0	1,100,719	284,935	0	284,935
99	499XXX	Unbilled Revenue	3,219,061	0	3,219,061	1,450,190	0	1,450,190	1,768,871	0	1,768,871
		TOTAL SALES TO ULTIMATE CUSTOMERS	802,055,679	0	802,055,679	541,138,355	0	541,138,355	260,917,324	0	260,917,324
1	447XXX	Sales for Resale	0	91,775,469	91,775,469	0	60,011,979	60,011,979	0	31,763,490	31,763,490
		TOTAL SALES OF ELECTRICITY	802,055,679	91,775,469	893,831,148	541,138,355	60,011,979	601,150,334	260,917,324	31,763,490	292,680,814
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(373,827)	0	(373,827)	(373,827)	0	(373,827)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(13,844,140)	0	(13,844,140)	(8,154,755)	0	(8,154,755)	(5,689,385)	0	(5,689,385)
99	451000	Miscellaneous Service Revenue	299,355	0	299,355	175,412	0	175,412	123,943	0	123,943
1	453000	Sales of Water & Water Power	0	506,000	506,000	0	330,873	330,873	0	175,127	175,127
1	454000	Rent from Electric Property	2,866,513	85,905	2,952,418	1,789,460	56,173	1,845,633	1,077,053	29,732	1,106,785
1	454100	Rent from Trnsmmission Joint Use	30,512	0	30,512	13,789	0	13,789	16,723	0	16,723
1	456XXX	Other Electric Revenues	5,066,023	94,010,205	99,076,228	5,640,421	61,473,273	67,113,694	(574,398)	32,536,932	31,962,534
		TOTAL OTHER OPERATING REVENUE	(5,955,564)	94,602,110	88,646,546	(909,500)	61,860,319	60,950,819	(5,046,064)	32,741,791	27,695,727
		TOTAL ELECTRIC REVENUE	796,100,115	186,377,579	982,477,694	540,228,855	121,872,298	662,101,153	255,871,260	64,505,281	320,376,541

			***** 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	439,645	439,645	0	287,484	287,484	0	152,161	152,161
1	501XXX	Fuel	0	28,060,313	28,060,313	0	18,348,639	18,348,639	0	9,711,674	9,711,674
1	502000	Steam Expense	0	4,210,536	4,210,536	0	2,753,269	2,753,269	0	1,457,267	1,457,267
1	505000	Electric Expense	0	1,104,748	1,104,748	0	722,395	722,395	0	382,353	382,353
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,373,555	3,373,555	0	2,205,968	2,205,968	0	1,167,587	1,167,587
1	507000	Rent	0	34,621	34,621	0	22,639	22,639	0	11,982	11,982
MAINTENANCE											
1	510000	Supervision & Engineering	0	522,218	522,218	0	341,478	341,478	0	180,740	180,740
1	511000	Structures	0	531,946	531,946	0	347,839	347,839	0	184,107	184,107
1	512000	Boiler Plant	0	5,562,359	5,562,359	0	3,637,227	3,637,227	0	1,925,132	1,925,132
1	513000	Electric Plant	0	1,529,507	1,529,507	0	1,000,145	1,000,145	0	529,362	529,362
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	517,901	517,901	0	338,655	338,655	0	179,246	179,246
TOTAL STEAM POWER GENERATION EXP			0	45,887,349	45,887,349	0	30,005,738	30,005,738	0	15,881,611	15,881,611
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,214,258	3,214,258	0	2,101,803	2,101,803	0	1,112,455	1,112,455
1	536000	Water for Power	0	1,159,911	1,159,911	0	758,466	758,466	0	401,445	401,445
1	537000	Hydraulic Expense	4,067,353	4,583,214	8,650,567	2,667,605	2,996,964	5,664,569	1,399,748	1,586,250	2,985,998
1	538000	Electric Expense	0	7,496,029	7,496,029	0	4,901,653	4,901,653	0	2,594,376	2,594,376
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,192,889	1,192,905	0	780,030	780,030	16	412,859	412,875
1	540000	Rent	0	1,446,885	1,446,885	0	946,118	946,118	0	500,767	500,767
1	540100	MT Trust Funds Land Settlement Rents	4,898,000	0	4,898,000	3,200,843	0	3,200,843	1,697,157	0	1,697,157
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,344,947	1,344,947	0	879,461	879,461	0	465,486	465,486
1	542000	Structures	0	481,846	481,846	0	315,079	315,079	0	166,767	166,767
1	543000	Reservoirs, Dams, & Waterways	0	2,351,317	2,351,317	0	1,537,526	1,537,526	0	813,791	813,791
1	544000	Electric Plant	0	3,746,171	3,746,171	0	2,449,621	2,449,621	0	1,296,550	1,296,550
1	545000	Miscellaneous Hydraulic Plant	0	1,413,622	1,413,622	0	924,367	924,367	0	489,255	489,255
TOTAL HYDRO POWER GENERATION EXP			8,965,369	28,431,089	37,396,458	5,868,448	18,591,088	24,459,536	3,096,921	9,840,001	12,936,922
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	392,303	392,303	0	256,527	256,527	0	135,776	135,776
1	547XXX	Fuel	0	63,237,754	63,237,754	0	41,351,167	41,351,167	0	21,886,587	21,886,587
1	548000	Generation Expense	0	2,400,116	2,400,116	0	1,569,436	1,569,436	0	830,680	830,680
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	377,077	377,077	0	246,571	246,571	0	130,506	130,506
1	550000	Rent	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
MAINTENANCE											
1	551000	Supervision & Engineering	0	716,613	716,613	0	468,593	468,593	0	248,020	248,020
1	552000	Structures	0	68,445	68,445	0	44,756	44,756	0	23,689	23,689
1	553000	Generating & Electric Equipment	0	4,052,200	4,052,200	0	2,649,734	2,649,734	0	1,402,466	1,402,466
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	381,776	381,776	0	249,643	249,643	0	132,133	132,133
TOTAL OTHER POWER GENERATION EXP			0	71,592,462	71,592,462	0	46,814,311	46,814,311	0	24,778,151	24,778,151

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	22,718	136,241,184	136,263,902	22,718	89,088,110	89,110,828	0	47,153,074	47,153,074
1	556000	System Control & Load Dispatching	0	700,340	700,340	0	457,952	457,952	0	242,388	242,388
E-557	557XXX	Other Expense	12,027,631	65,521,166	77,548,797	10,620,702	42,844,291	53,464,993	1,406,929	22,676,875	24,083,804
TOTAL OTHER POWER SUPPLY EXPENSE			12,050,349	202,462,690	214,513,039	10,643,420	132,390,353	143,033,773	1,406,929	70,072,337	71,479,266
TOTAL PRODUCTION OPERATING EXP			21,015,718	348,373,590	369,389,308	16,511,868	227,801,490	244,313,358	4,503,850	120,572,100	125,075,950
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,394,749	2,394,749	0	1,565,926	1,565,926	0	828,823	828,823
1	561000	Load Dispatching	0	3,323,181	3,323,181	0	2,173,028	2,173,028	0	1,150,153	1,150,153
1	562000	Station Expense	0	504,600	504,600	0	329,958	329,958	0	174,642	174,642
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	460,009	460,009	0	300,800	300,800	0	159,209	159,209
1	565XXX	Transmission of Electricity by Others	0	17,529,488	17,529,488	0	11,462,532	11,462,532	0	6,066,956	6,066,956
1	566000	Miscellaneous Transmission Expense	0	2,726,828	2,726,828	0	1,783,073	1,783,073	0	943,755	943,755
1	567000	Rent	0	194,570	194,570	0	127,229	127,229	0	67,341	67,341
MAINTENANCE											
1	568000	Supervision & Engineering	0	699,970	699,970	0	457,710	457,710	0	242,260	242,260
1	569000	Structures	611	774,041	774,652	19	506,145	506,164	592	267,896	268,488
1	570000	Station Equipment	0	844,597	844,597	0	552,282	552,282	0	292,315	292,315
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,293	1,345,994	1,354,287	1	880,145	880,146	8,292	465,849	474,141
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	96,233	96,233	0	62,927	62,927	0	33,306	33,306
TOTAL TRANSMISSION OPERATING EXP			8,904	30,894,448	30,903,352	20	20,201,878	20,201,898	8,884	10,692,570	10,701,454

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,114,692	30,114,692	0	19,691,997	19,691,997	0	10,422,695	10,422,695
E-DEPX		Depreciation Expense-Transmission	0	12,878,209	12,878,209	0	8,421,061	8,421,061	0	4,457,148	4,457,148
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,859	1,152,859	0	753,855	753,855	0	399,004	399,004
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,049,400	0	1,049,400	0	0	0	1,049,400	0	1,049,400
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	236,995	0	236,995	186,347	0	186,347	50,648	0	50,648
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,780,855)	0	(2,780,855)	(1,889,276)	0	(1,889,276)	(891,579)	0	(891,579)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	923,881	0	923,881	0	0	0	923,881	0	923,881
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	41,533	0	41,533	41,533	0	41,533	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,956,599	25,956,599	0	16,973,020	16,973,020	0	8,983,579	8,983,579
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,831,867	71,210,749	74,042,616	779,348	46,564,709	47,344,057	2,052,519	24,646,040	26,698,559
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,856,489	450,478,787	474,335,276	17,291,236	294,568,077	311,859,313	6,565,253	155,910,710	162,475,963

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	750,396	3,122,080	3,872,476	542,836	2,115,709	2,658,545	207,560	1,006,371	1,213,931
3	582000	Station Expense	764,808	51,391	816,199	436,354	34,826	471,180	328,454	16,565	345,019
3	583000	Overhead Line Expense	2,192,226	385,186	2,577,412	1,445,697	261,025	1,706,722	746,529	124,161	870,690
3	584000	Underground Line Expense	1,508,884	0	1,508,884	853,805	0	853,805	655,079	0	655,079
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,584	0	5,584	5,584	0	5,584	0	0	0
3	586000	Meter Expense	1,930,011	62,513	1,992,524	1,515,423	42,363	1,557,786	414,588	20,150	434,738
3	587000	Customer Installations Expense	680,235	133,774	814,009	488,037	90,653	578,690	192,198	43,121	235,319
3	588000	Miscellaneous Distribution Expense	4,660,950	3,906,836	8,567,786	2,867,091	2,647,506	5,514,597	1,793,859	1,259,330	3,053,189
3	589000	Rent	5,929	367,323	373,252	5,928	248,920	254,848	1	118,403	118,404
MAINTENANCE:											
3	590000	Supervision & Engineering	248,081	1,058,828	1,306,909	144,975	717,525	862,500	103,106	341,303	444,409
3	591000	Structures	456,756	4,394	461,150	283,025	2,978	286,003	173,731	1,416	175,147
3	592000	Station Equipment	684,057	170,052	854,109	418,882	115,237	534,119	265,175	54,815	319,990
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,308,048	764,810	10,072,858	6,645,064	518,281	7,163,345	2,662,984	246,529	2,909,513
3	594000	Underground Lines	888,731	0	888,731	614,641	0	614,641	274,090	0	274,090
3	595000	Line Transformers	367,281	88	367,369	286,775	60	286,835	80,506	28	80,534
3	596000	Street Light & Signal System Maintenance Exp	227,326	3	227,329	195,021	2	195,023	32,305	1	32,306
3	597000	Meters	29,422	0	29,422	23,087	0	23,087	6,335	0	6,335
3	598000	Miscellaneous Distribution Expense	14,938	207,131	222,069	(49,290)	140,364	91,074	64,228	66,767	130,995
TOTAL DISTRIBUTION OPERATING EXP			24,820,767	10,234,409	35,055,176	16,820,039	6,935,449	23,755,488	8,000,728	3,298,960	11,299,688
E-DEPX		Depreciation Expense-Distribution	49,776,657	59,978	49,836,635	32,057,154	40,645	32,097,799	17,719,503	19,333	17,738,836
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,267,151	0	55,267,151	48,242,795	0	48,242,795	7,024,356	0	7,024,356
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,073,827	59,978	105,133,805	80,329,968	40,645	80,370,613	24,743,859	19,333	24,763,192
TOTAL DISTRIBUTION EXPENSES			129,894,594	10,294,387	140,188,981	97,150,007	6,976,094	104,126,101	32,744,587	3,318,293	36,062,880

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	182,536	182,536	0	119,817	119,817	0	62,719	62,719
2	902000	Meter Reading Expenses	2,923,825	145,780	3,069,605	2,738,227	95,690	2,833,917	185,598	50,090	235,688
2	903XXX	Customer Records & Collection Expenses	2,492,033	7,706,993	10,199,026	1,779,122	5,058,870	6,837,992	712,911	2,648,123	3,361,034
2	904000	Uncollectible Accounts	0	2,043,405	2,043,405	0	1,341,291	1,341,291	0	702,114	702,114
2	905000	Misc Customer Accounts	0	301,716	301,716	0	198,046	198,046	0	103,670	103,670
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,415,858	10,380,430	15,796,288	4,517,349	6,813,714	11,331,063	898,509	3,566,716	4,465,225
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	36,487,196	250,045	36,737,241	26,165,008	164,130	26,329,138	10,322,188	85,915	10,408,103
2	909000	Advertising	23,883	986,048	1,009,931	22,893	647,242	670,135	990	338,806	339,796
2	910000	Misc Customer Service & Info Exp	0	372,460	372,460	0	244,483	244,483	0	127,977	127,977
TOTAL CUSTOMER SERVICE & INFO EXP			36,511,079	1,608,553	38,119,632	26,187,901	1,055,855	27,243,756	10,323,178	552,698	10,875,876
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	647,126	33,190,255	33,837,381	478,376	22,766,855	23,245,231	168,750	10,423,400	10,592,150
4	921000	Office Supplies & Expenses	33,277	4,667,659	4,700,936	33,277	3,201,781	3,235,058	0	1,465,878	1,465,878
4	922000	Admin Exp Transferred--Credit	0	(120,999)	(120,999)	0	(82,999)	(82,999)	0	(38,000)	(38,000)
4	923000	Outside Services Employed	56,560	8,977,776	9,034,336	49,952	6,158,305	6,208,257	6,608	2,819,471	2,826,079
4	924000	Property Insurance Premium	0	1,281,470	1,281,470	0	879,024	879,024	0	402,446	402,446
4	925XXX	Injuries and Damages	1,044	3,321,271	3,322,315	563	2,278,226	2,278,789	481	1,043,045	1,043,526
4	926XXX	Employee Pensions and Benefits	4,762	1,693,545	1,698,307	4,762	1,161,687	1,166,449	0	531,858	531,858
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,420,923	3,751,737	6,172,660	1,671,937	2,453,261	4,125,198	748,986	1,298,476	2,047,462
4	930000	Miscellaneous General Expenses	145,847	4,027,046	4,172,893	97,318	2,762,352	2,859,670	48,529	1,264,694	1,313,223
4	931000	Rents	3,500	414,074	417,574	0	284,034	284,034	3,500	130,040	133,540
4	935000	Maintenance of General Plant	1,001,136	11,592,530	12,593,666	492,317	7,951,896	8,444,213	508,819	3,640,634	4,149,453
TOTAL ADMIN & GEN OPERATING EXP			4,315,375	72,796,364	77,111,739	2,828,502	49,814,422	52,642,924	1,486,873	22,981,942	24,468,815

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,583,874	18,144,797	19,728,671	1,052,100	12,446,424	13,498,524	531,774	5,698,373	6,230,147
E-AMTX		Amortization Expense-General Plant - 303000	0	447,540	447,540	0	306,748	306,748	0	140,792	140,792
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,257,745	20,968,137	22,225,882	1,249,195	14,383,093	15,632,288	8,550	6,585,044	6,593,594
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,946	32,946	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,476,654)	0	(1,476,654)	0	0	0	(1,476,654)	0	(1,476,654)
99	407230	Tax Reform Amortization	(3,927,632)	0	(3,927,632)	(3,927,632)	0	(3,927,632)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,352	57,444	11,315	30,172	41,487	777	15,180	15,957
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	187,845	0	187,845	187,845	0	187,845	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(774,039)	0	(774,039)	(527,265)	0	(527,265)	(246,774)	0	(246,774)
99	407436	Regulatory Credit - MDM System	(2,497,735)	0	(2,497,735)	(2,497,735)	0	(2,497,735)	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			(4,447,695)	39,653,856	35,206,161	(3,654,772)	27,199,383	23,544,611	(792,923)	12,454,473	11,661,550
TOTAL ADMIN & GENERAL EXPENSES			(132,320)	112,450,220	112,317,900	(826,270)	77,013,805	76,187,535	693,950	35,436,415	36,130,365
TOTAL EXPENSES BEFORE FIT			195,604,415	585,212,377	780,816,792	144,378,938	386,427,545	530,806,483	51,225,477	198,784,832	250,010,309
NET OPERATING INCOME (LOSS) BEFORE FIT					201,660,902			131,294,670			70,366,232
E-FIT		FEDERAL INCOME TAX			24,132,806			15,092,376			9,040,430
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,712,167)			(1,075,441)			(1,636,726)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					180,725,051			117,594,738			63,130,313

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.390%		34.610%
E-ALL	2	Number of Customers - AMA	100.000%			65.640%		34.360%
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	99	Not Allocated	0.000%			0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,929	992,669	1,032,598	38,629	649,106	687,735	1,300	343,563	344,863
1	456010	Other Electric Rev-Financial	0	5,327,942	5,327,942	0	3,483,941	3,483,941	0	1,844,001	1,844,001
1	456015	Other Electric Rev-CT Fuel Sales	0	33,445,351	33,445,351	0	21,869,915	21,869,915	0	11,575,436	11,575,436
1	456016	Other Electric Rev-Resource Opt	0	4,855,922	4,855,922	0	3,175,287	3,175,287	0	1,680,635	1,680,635
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,394	39,394	0	20,850	20,850
1	456018	Other Electric Rev-Extraction	0	755,452	755,452	0	493,990	493,990	0	261,462	261,462
1	456020	Other Electric Rev-Sale of Excess	0	313,914	313,914	0	205,268	205,268	0	108,646	108,646
1	456100	Transmission Revenue of Others	0	12,673,000	12,673,000	0	8,286,875	8,286,875	0	4,386,125	4,386,125
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,362,856	2,362,856	0	1,545,072	1,545,072	0	817,784	817,784
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	(1,396,884)	0	(1,396,884)	(1,396,884)	0	(1,396,884)	0	0	0
1	456328	Residential Decoupling Deferral	10,143,377	0	10,143,377	8,398,269	0	8,398,269	1,745,108	0	1,745,108
1	456329	Amortization Res Decoupling Deferral	(9,293,981)	0	(9,293,981)	(7,545,365)	0	(7,545,365)	(1,748,616)	0	(1,748,616)
1	456338	Non-res Decoupling Deferred Rev	8,313,170	0	8,313,170	6,898,028	0	6,898,028	1,415,142	0	1,415,142
1	456339	Amortization Non-res Decoupling	(2,896,096)	0	(2,896,096)	(857,983)	0	(857,983)	(2,038,113)	0	(2,038,113)
1	456700	Other Electric Rev-Low Voltage	156,508	0	156,508	105,727	0	105,727	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,747,966	1,747,966	0	1,142,995	1,142,995	0	604,971	604,971
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(5,765,182)	(5,765,182)	0	(3,769,853)	(3,769,853)	0	(1,995,329)	(1,995,329)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	5,765,182	5,765,182	0	3,769,853	3,769,853	0	1,995,329	1,995,329
1	456730	Other Elec Rev-Intraco Thermal	0	30,550,889	30,550,889	0	19,977,226	19,977,226	0	10,573,663	10,573,663
TOTAL ACCOUNT 456			5,066,023	94,010,205	99,076,228	5,640,421	61,473,273	67,113,694	(574,398)	32,536,932	31,962,534

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-555-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	129,682,264	129,682,264	0	84,799,232	84,799,232	0	44,883,032	44,883,032
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	0	22,718	22,718	0	22,718	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(260,487)	(260,487)	0	(170,332)	(170,332)	0	(90,155)	(90,155)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,457,225	4,457,225	0	2,914,579	2,914,579	0	1,542,646	1,542,646
1	555710	Intercompany Purchase	0	2,362,182	2,362,182	0	1,544,631	1,544,631	0	817,551	817,551
TOTAL ACCOUNT 555			22,718	136,241,184	136,263,902	22,718	89,088,110	89,110,828	0	47,153,074	47,153,074

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,462	6,927,687	6,932,149	4,462	4,530,015	4,534,477	0	2,397,672	2,397,672
1	557010	Other Power Supply Expense - Financial	0	13,118,038	13,118,038	0	8,577,885	8,577,885	0	4,540,153	4,540,153
1	557018	Merchandise Processing Fee	0	47,072	47,072	0	30,780	30,780	0	16,292	16,292
1	557150	Fuel - Economic Dispatch	0	68,734	68,734	0	44,945	44,945	0	23,789	23,789
1	557160	Power Supply Expense - Miscellaneous	0	533	533	0	349	349	0	184	184
99	557161	Unbilled Add-Ons	(242,689)	0	(242,689)	0	0	0	(242,689)	0	(242,689)
1	557165	Other Resource Costs-CAISO Charges	0	120,370	120,370	0	78,710	78,710	0	41,660	41,660
1	557170	Broker Fees - Power	0	468,626	468,626	0	306,435	306,435	0	162,191	162,191
1	557171	REC Broker Fees	0	45,148	45,148	0	29,522	29,522	0	15,626	15,626
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	9,489,841	0	9,489,841	9,489,841	0	9,489,841	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	3,145,763	0	3,145,763	3,145,763	0	3,145,763	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,516,862)	0	(2,516,862)	(2,516,862)	0	(2,516,862)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,933,828	0	8,933,828	0	0	0	8,933,828	0	8,933,828
99	557390	Idaho PCA Amortization	(7,605,390)	0	(7,605,390)	0	0	0	(7,605,390)	0	(7,605,390)
1	557395	Optional Renewable Power Expense Offset	0	707	707	0	462	462	0	245	245
1	557610	Other Expenses - Exposure	0	(1,870)	(1,870)	0	(1,223)	(1,223)	0	(647)	(647)
1	557700	Turbine Gas Bookout Expense	0	7,860,827	7,860,827	0	5,140,195	5,140,195	0	2,720,632	2,720,632
1	557711	Turbine Gas Bookout Offset	0	(7,860,827)	(7,860,827)	0	(5,140,195)	(5,140,195)	0	(2,720,632)	(2,720,632)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	44,726,121	44,726,121	0	29,246,411	29,246,411	0	15,479,710	15,479,710
TOTAL ACCOUNT 557			12,027,631	65,521,166	77,548,797	10,620,702	42,844,291	53,464,993	1,406,929	22,676,875	24,083,804

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-908-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	389,098	250,045	639,143	297,444	164,130	461,574	91,654	85,915	177,569
99	908600	Public Purpose Tariff Rider Expense Offset	35,481,123	0	35,481,123	25,303,951	0	25,303,951	10,177,172	0	10,177,172
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	442,565	0	442,565	389,203	0	389,203	53,362	0	53,362
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			36,487,196	250,045	36,737,241	26,165,008	164,130	26,329,138	10,322,188	85,915	10,408,103

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.77%	52.77%
2	Cost of Debt		5.514%	5.480%
	Total Weighted Cost		2.910%	2.892%
E-APL	Net Rate Base	2,399,205,592	1,596,053,312	803,152,280
	Interest Deduction for FIT Calculation	69,672,315	46,445,151	23,227,164
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	982,477,694	662,101,153	320,376,541
E-OPS	Less: Operating & Maintenance Expense	566,434,210	379,547,202	186,887,008
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,158,832	86,043,466	47,115,366
E-OTX	Less: Taxes Other than FIT	81,223,750	65,215,815	16,007,935
	Net Operating Income Before FIT	201,660,902	131,294,670	70,366,232
E-INT	Less: Interest Expense	69,672,315	46,445,151	23,227,164
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(17,070,463)	(13,123,621)	(3,946,842)
	Taxable Net Operating Income	114,918,124	71,868,458	43,049,666
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	24,132,806	15,092,376	9,040,430
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	24,132,806	15,092,376	9,040,430
E-DTE	Deferred FIT	(2,712,167)	(1,075,441)	(1,636,726)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	20,935,851	13,699,932	7,235,919

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-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	52,648,299	83,814,245	136,462,544	34,388,472	56,076,770	90,465,242	18,259,827	27,737,475	45,997,302
12	997001 Contributions In Aid of Construction	0	6,180,976	6,180,976	0	4,112,142	4,112,142	0	2,068,834	2,068,834
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,257,622	1,257,622	0	862,666	862,666	0	394,956	394,956
99	997007 Idaho PCA	1,328,438	0	1,328,438	0	0	0	1,328,438	0	1,328,438
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
4	997015 Airplane Lease Payments	0	152,836	152,836	0	104,838	104,838	0	47,998	47,998
12	997016 Redemption Expense Amortization	0	1,119,465	1,119,465	0	744,769	744,769	0	374,696	374,696
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	4,964,496	0	4,964,496	2,524,113	0	2,524,113	2,440,383	0	2,440,383
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(677,733)	(677,733)	0	(464,891)	(464,891)	0	(212,842)	(212,842)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(4,866,859)	0	(4,866,859)	(5,493,339)	0	(5,493,339)	626,480	0	626,480
12	997032 Interest Rate Swaps	0	(16,467,983)	(16,467,983)	0	(10,955,984)	(10,955,984)	0	(5,511,999)	(5,511,999)
4	997033 BPA Residential Exchange	46,710	0	46,710	29,916	0	29,916	16,794	0	16,794
99	997034 Montana Hydro Settlement	4,898,000	0	4,898,000	3,200,843	0	3,200,843	1,697,157	0	1,697,157
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	9,524,258	0	9,524,258	9,524,258	0	9,524,258	0	0	0
1	997044 Non-Monetary Power Costs	0	(260,487)	(260,487)	0	(170,332)	(170,332)	0	(90,155)	(90,155)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	3,024,939	3,024,939	0	2,012,462	2,012,462	0	1,012,477	1,012,477
11	997049 Tax Depreciation	0	(146,370,338)	(146,370,338)	0	(95,808,168)	(95,808,168)	0	(50,562,170)	(50,562,170)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	578,104	730,222	30,975	305,982	336,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0	
99	997065 Amortization - Unbilled Revenue Add-Ins	(105,769)	0	(105,769)	35,974	0	35,974	(141,743)	0	(141,743)	
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0	
1	997068 Noxon	0	0	0	0	0	0	0	0	0	
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	8,638,518	8,638,518	0	5,654,428	5,654,428	0	2,984,090	2,984,090	
4	997081 Deferred Compensation	0	(770,794)	(770,794)	0	(528,726)	(528,726)	0	(242,068)	(242,068)	
4	997082 Meal Disallowances	0	518,648	518,648	0	355,767	355,767	0	162,881	162,881	
4	997083 Paid Time Off	0	228,884	228,884	0	157,003	157,003	0	71,881	71,881	
2	997084 Customer Uncollectibles	0	12,669	12,669	0	8,316	8,316	0	4,353	4,353	
99	997088 Deferred O&M Colstrip & CS2	1,973,281	0	1,973,281	0	0	0	1,973,281	0	1,973,281	
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	583,268	0	583,268	583,268	0	583,268	0	0	0	
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	(1,113,255)	0	(1,113,255)	373,826	0	373,826	(1,487,081)	0	(1,487,081)	
1	997099 Kettle Falls Diesel Leak	0	(147,652)	(147,652)	0	(96,550)	(96,550)	0	(51,102)	(51,102)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(33,659,593)	(33,659,593)	0	(22,010,008)	(22,010,008)	0	(11,649,585)	(11,649,585)	
1	997102 Amort Idaho Earnings Test (254229)	(23,524)	0	(23,524)	0	0	0	(23,524)	0	(23,524)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0	
1	997107 MDM System	(2,309,890)	0	(2,309,890)	(2,309,890)	0	(2,309,890)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	13,998,932	0	13,998,932	8,232,480	0	8,232,480	5,766,452	0	5,766,452	
2	997109 Tax Reform Amortization	(3,669,437)	0	(3,669,437)	(3,592,370)	0	(3,592,370)	(77,067)	0	(77,067)	
99	997110 FISERVE	(774,258)	0	(774,258)	(527,418)	0	(527,418)	(246,840)	0	(246,840)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(559,748)	(559,748)	0	(281,612)	(281,612)	
12	997112 AFUDC Equity Tax Flow Through	0	(4,426,735)	(4,426,735)	0	(2,945,063)	(2,945,063)	0	(1,481,672)	(1,481,672)	
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(529,669)	(529,669)	0	(266,479)	(266,479)	
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,368)	(53,368)	0	(26,849)	(26,849)	
12	997115 AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404	
TOTAL SCHEDULE M ADJUSTMENTS		72,378,823	(98,667,255)	(17,070,463)	50,332,342	(63,455,963)	(13,123,621)	31,264,450	(35,211,292)	(3,946,842)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.456%	34.544%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL 12	Net Electric Plant (before ADFIT) - AMA		100.000%		66.529%		33.471%			
E-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	2,143,752	2,143,752	0	1,426,217	1,426,217	0	717,535	717,535
99	410100	Deferred Federal Income Tax Expense - Washin	(1,692,195)	0	(1,692,195)	(1,692,195)	0	(1,692,195)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,210,713)	0	(2,210,713)	0	0	0	(2,210,713)	0	(2,210,713)
	410100	Total	(3,902,908)	2,143,752	(1,759,156)	(1,692,195)	1,426,217	(265,978)	(2,210,713)	717,535	(1,493,178)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	61,126	61,126	0	40,667	40,667	0	20,459	20,459
99	411100	Deferred Federal Income Tax Expense - Washin	(850,130)	0	(850,130)	(850,130)	0	(850,130)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(164,007)	0	(164,007)	0	0	0	(164,007)	0	(164,007)
	411100	Total	(1,014,137)	61,126	(953,011)	(850,130)	40,667	(809,463)	(164,007)	20,459	(143,548)
Total Deferred Federal Income Tax Expense			(4,917,045)	2,204,878	(2,712,167)	(2,542,325)	1,466,884	(1,075,441)	(2,374,720)	737,994	(1,636,726)

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%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended December 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,525,007	1,525,007	0	997,202	997,202	0	527,805	527,805
1	408150	R&P Property Tax--Production	0	17,635,890	17,635,890	0	11,532,108	11,532,108	0	6,103,782	6,103,782
1	408180	R&P Property Tax--Transmission	0	6,476,686	6,476,686	0	4,235,105	4,235,105	0	2,241,581	2,241,581
1	409100	State Income Tax--Montana & Oregon	0	278,640	278,640	0	182,203	182,203	0	96,437	96,437
TOTAL PRODUCTION & TRANSMISSION			0	25,956,599	25,956,599	0	16,973,020	16,973,020	0	8,983,579	8,983,579
DISTRIBUTION											
99	408110	State Excise Tax	21,038,629	0	21,038,629	21,038,629	0	21,038,629	0	0	0
99	408120	Municipal Occupation & License Tax	22,238,761	0	22,238,761	18,624,892	0	18,624,892	3,613,869	0	3,613,869
99	408160	Miscellaneous State or Local Tax--WA & ID	156	0	156	0	0	0	156	0	156
99	408170	R&P Property Tax--Distribution	11,834,557	0	11,834,557	8,579,274	0	8,579,274	3,255,283	0	3,255,283
99	409100	State Income Tax--Idaho	155,048	0	155,048	0	0	0	155,048	0	155,048
TOTAL DISTRIBUTION			55,267,151	0	55,267,151	48,242,795	0	48,242,795	7,024,356	0	7,024,356
TOTAL TAXES OTHER THAN FIT			55,267,151	25,956,599	81,223,750	48,242,795	16,973,020	65,215,815	7,024,356	8,983,579	16,007,935

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-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,250,000	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
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	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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	28,605,120	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:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended December 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(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)
TOTAL ACCUMULATED DEPRECIATION			(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)
ACCUMULATED AMORTIZATION											
E-AAMT		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-AAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAMT		General Plant - 303000	0	(2,050,737)	(2,050,737)	0	(1,404,172)	(1,404,172)	0	(646,565)	(646,565)
E-AAMT		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-AAMT		General Plant - 390200, 396200	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)
TOTAL ACCUMULATED AMORTIZATION			(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,552,025)	(38,160)	(19,245,246)	(19,283,406)
TOTAL ACCUMULATED DEPR/AMORT			(588,364,992)	(934,580,075)	(1,522,945,067)	(362,858,742)	(615,873,338)	(978,732,080)	(225,506,250)	(318,706,737)	(544,212,987)
NET ELECTRIC UTILITY PLANT before ADFIT			1,209,536,403	1,740,313,709	2,949,850,112	814,437,887	1,148,071,323	1,962,509,210	395,098,516	592,242,386	987,340,902
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	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)
TOTAL ACCUMULATED DFIT			0	(615,869,031)	(615,869,031)	0	(410,936,808)	(410,936,808)	0	(204,932,223)	(204,932,223)
NET ELECTRIC UTILITY PLANT			1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679

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%

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

Report ID:
E-APL-12A

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	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	19,586	47,678	67,264	17,965	32,705	50,670	1,621	14,973	16,594
4	Accumulated Amortization - AFUDC (182318)	(503)	(1,889)	(2,392)	(471)	(1,296)	(1,767)	(32)	(593)	(625)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(224,486)	0	(224,486)	224,486	0	224,486
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)	(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
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)	8,129,661	0	8,129,661	5,180,167	0	5,180,167	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)	23,565	0	23,565	23,565	0	23,565	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)	1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)	192,178	0	192,178	0	0	0	192,178	0	192,178
99	Investment in WNP3 Exchange Power (124900, 124930)	2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)	367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)	69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)	(94,922)	0	(94,922)	(79,789)	0	(79,789)	(15,133)	0	(15,133)
99	CDA CDR Fund - Direct (182324)	26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)	(41,075)	0	(41,075)	(38,246)	0	(38,246)	(2,829)	0	(2,829)
99	Spokane River PM&Es (182323)	172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM&Es (283323)	(37,497)	0	(37,497)	(24,308)	0	(24,308)	(13,189)	0	(13,189)
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)	(1,861,920)	(87)	(1,862,007)	(839,820)	(60)	(839,880)	(1,022,100)	(27)	(1,022,127)
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)	(1,974,437)	0	(1,974,437)	(1,974,437)	0	(1,974,437)	0	0	0
C-WKC	Working Capital	69,396,338	0	69,396,338	46,613,640	0	46,613,640	22,782,698	0	22,782,698
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,178,809	45,702	65,224,511	44,449,561	31,349	44,480,910	20,729,248	14,353	20,743,601
	NET RATE BASE	1,274,715,212	1,124,490,380	2,399,205,592	858,887,448	737,165,864	1,596,053,312	415,827,764	387,324,516	803,152,280

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-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	8,278,220				8,278,220	8,278,220		5,413,128	5,413,128		2,865,092	2,865,092
1	Hydro (ED-AN)	12,047,214				12,047,214	12,047,214		7,877,673	7,877,673		4,169,541	4,169,541
1	Other (ED-AN)	9,789,258				9,789,258	9,789,258		6,401,196	6,401,196		3,388,062	3,388,062
Total Electric Production		30,114,692				30,114,692	30,114,692		19,691,997	19,691,997		10,422,695	10,422,695
Electric Transmission													
1	ED-AN	12,878,209				12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148
Total Electric Transmissio		12,878,209				12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148
Electric Distribution													
3	ED-AN	59,978					59,978			40,645			19,333
	ED-ID	17,719,503				17,719,503						17,719,503	
	ED-WA	32,057,154				32,057,154		32,057,154					17,719,503
Total Electric Distribution		49,836,635				49,776,657	59,978	49,836,635		32,057,154	40,645	32,097,799	17,719,503
Gas Underground Storage													
	GD-AN	906,735					906,735						
	GD-OR	151,239					151,239						
Total Gas Underground St		1,057,974					906,735	151,239					
Gas Distribution													
	GD-AN	62,755					62,755						
	GD-ID	5,559,358					5,559,358						
	GD-WA	11,599,468					11,599,468						
	GD-OR	7,694,751					7,694,751						
Total Gas Distribution		24,916,332					17,221,581	7,694,751					
General Plant													
4	ED-AN	2,203,860					2,203,860			1,511,738			692,122
	ED-ID	255,254				255,254		255,254				255,254	
	ED-WA	578,541				578,541		578,541	578,541				
7,4	CD-AA	21,615,435			4,441,756	2,013,694		15,159,985		10,398,992			4,760,993
9,4	CD-AN	1,004,892			223,940			780,952		535,694			245,258
9	CD-ID	355,813			79,293			276,520				276,520	
9	CD-WA	609,353			135,794			473,559					
8	GD-AA	359,374			246,394	112,980							
	GD-AN	30,983			30,983								
	GD-ID	25,938			25,938								
	GD-WA	416,097			416,097								
	GD-OR	184,120			184,120								
Total General Plant		27,639,660			5,600,195	2,310,794		1,583,874	18,144,797	19,728,671		1,052,100	12,446,424
Total Depreciation Expens		146,443,502	112,558,207	23,728,511	10,156,784			51,360,531	61,197,676	112,558,207		33,109,254	40,600,127
										73,709,381		18,251,277	20,597,549
													38,848,826

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	67.766%	32.234%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858		
1	Misc Intangible Plt (303000)	ED-AN	234,459	234,459		234,459	234,459		153,313	153,313		81,146	81,146		
Total Production/Transmission			1,152,859	1,152,859		1,152,859	1,152,859		753,855	753,855		399,004	399,004		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866					
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019					
General Plant - 303000															
7,4		CD-AA	627,331	439,979	128,910	58,442	439,979	439,979		301,804	301,804		138,175	138,175	
9,1		CD-AN	9,729	7,561	2,168		7,561	7,561		4,944	4,944		2,617	2,617	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			684,932	447,540	170,882	66,510	447,540	447,540		306,748	306,748		140,792	140,792	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	26,854,657	18,834,513	5,518,364	2,501,780	18,834,513	18,834,513		12,919,534	12,919,534		5,914,979	5,914,979	
9,4		CD-AN	14,316	11,125	3,191		11,125	11,125		7,631	7,631		3,494	3,494	
9,4		CD-ID	11,002	8,550	2,452		8,550	8,550				8,550		8,550	
9,4		CD-WA	866,137	673,118	193,019		673,118	673,118	673,118		673,118			0	
4		ED-AN	2,122,499	2,122,499			2,122,499	2,122,499		1,455,928	1,455,928		666,571	666,571	
		ED-ID	0	0			0	0				0		0	
		ED-WA	576,077	576,077			576,077	576,077	576,077		576,077			576,077	
8		GD-AA	129,472		88,769	40,703									
		GD-AN	0		0										
		GD-OR	0			0								0	
Total Miscellaneous IT Intangible Plt - 3031X			30,574,160	22,225,882	5,805,795	2,542,483	1,257,745	20,968,137	22,225,882	1,249,195	14,383,093	15,632,288	8,550	6,585,044	6,593,594
Gas Underground Storage															
		GD-AN	152		152										
Total Gas Underground Storage			152		152										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,030	48,030			48,030	48,030		32,946	32,946		15,084	15,084	
		GD-OR	0			0								0	
Total General Plant - 390200, 396200			48,030	48,030	0	0	48,030	48,030		32,946	32,946		15,084	15,084	
Total Amortization Expense			32,490,152	23,904,330	5,976,829	2,608,993	1,287,764	22,616,566	23,904,330	1,279,214	15,476,642	16,755,856	8,550	7,139,924	7,148,474

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(302,124,464)	(302,124,464)			(302,124,464)	(302,124,464)		(197,559,187)	(197,559,187)		(104,565,277)	(104,565,277)	
1	Hydro (ED-AN)	(132,449,693)	(132,449,693)			(132,449,693)	(132,449,693)		(86,608,854)	(86,608,854)		(45,840,839)	(45,840,839)	
1	Other (ED-AN)	(123,870,545)	(123,870,545)			(123,870,545)	(123,870,545)		(80,998,949)	(80,998,949)		(42,871,596)	(42,871,596)	
Total Electric Production		(558,444,702)	(558,444,702)			(558,444,702)	(558,444,702)		(365,166,990)	(365,166,990)		(193,277,712)	(193,277,712)	
Electric Transmission														
1	ED-AN	(214,514,464)	(214,514,464)			(214,514,464)	(214,514,464)		(140,271,008)	(140,271,008)		(74,243,456)	(74,243,456)	
Total Electric Transmissic		(214,514,464)	(214,514,464)			(214,514,464)	(214,514,464)		(140,271,008)	(140,271,008)		(74,243,456)	(74,243,456)	
Electric Distribution														
3	ED-AN	(157,932)	(157,932)			(157,932)	(157,932)		(107,024)	(107,024)		(50,908)	(50,908)	
	ED-ID	(210,298,530)	(210,298,530)			(210,298,530)	(210,298,530)				(210,298,530)		(210,298,530)	
	ED-WA	(336,578,091)	(336,578,091)			(336,578,091)	(336,578,091)	(336,578,091)		(336,578,091)				
Total Electric Distribution		(547,034,553)	(547,034,553)			(546,876,621)	(547,034,553)		(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
Gas Underground Storage														
	GD-AN	(15,821,698)		(15,821,698)										
	GD-OR	(1,086,875)			(1,086,875)									
Total Gas Underground S		(16,908,573)		(15,821,698)	(1,086,875)									
Gas Distribution														
	GD-AN	(1,765,980)		(1,765,980)										
	GD-ID	(75,658,407)		(75,658,407)										
	GD-WA	(144,205,540)		(144,205,540)										
	GD-OR	(109,296,539)			(109,296,539)									
Total Gas Distribution		(330,926,466)		(221,629,927)	(109,296,539)									
General Plant														
4	ED-AN	(46,625,858)	(46,625,858)			(46,625,858)	(46,625,858)		(31,983,007)	(31,983,007)		(14,642,851)	(14,642,851)	
	ED-ID	(10,387,605)	(10,387,605)			(10,387,605)	(10,387,605)				(10,387,605)		(10,387,605)	
	ED-WA	(19,993,194)	(19,993,194)			(19,993,194)	(19,993,194)	(19,993,194)		(19,993,194)				
7,4	CD-AA	(64,046,968)	(44,919,341)	(13,161,011)	(5,966,616)	(44,919,341)	(44,919,341)		(30,812,422)	(30,812,422)		(14,106,919)	(14,106,919)	
9,4	CD-AN	(12,864,025)	(9,997,277)	(2,866,748)		(9,997,277)	(9,997,277)		(6,857,632)	(6,857,632)		(3,139,645)	(3,139,645)	
9	CD-ID	(6,153,194)	(4,781,955)	(1,371,239)		(4,781,955)	(4,781,955)				(4,781,955)		(4,781,955)	
9	CD-WA	(4,388,711)	(3,410,687)	(978,024)		(3,410,687)	(3,410,687)	(3,410,687)		(3,410,687)				
8	GD-AA	(2,224,438)		(1,525,119)	(699,319)									
	GD-AN	(2,994,017)		(2,994,017)										
	GD-ID	(1,908,604)		(1,908,604)										
	GD-WA	(6,861,553)		(6,861,553)										
	GD-OR	(4,565,584)			(4,565,584)									
Total General Plant		(183,013,751)	(140,115,917)	(31,666,315)	(11,231,519)	(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)
Total Accumulated Depr		(1,850,842,509)	(1,460,109,636)	(269,117,940)	(121,614,933)	(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.390%		34.610%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	67.766%		32.234%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,518,954)	(11,518,954)			(11,518,954)	(11,518,954)		(7,532,244)	(7,532,244)		(3,986,710)	(3,986,710)	
1	Misc Intangible Plt (3030 ED-AN)	(1,731,653)	(1,731,653)			(1,731,653)	(1,731,653)		(1,132,328)	(1,132,328)		(599,325)	(599,325)	
Total Production/Transmission		(13,250,607)	(13,250,607)			(13,250,607)	(13,250,607)		(8,664,572)	(8,664,572)		(4,586,035)	(4,586,035)	
Distribution														
	Franchises (302000) ED-WA	(205,618)	(205,618)			(205,618)	(205,618)		(205,618)	(205,618)				
	Misc Intangible Plt (3030 ED-WA)	(39,740)	(39,740)			(39,740)	(39,740)		(39,740)	(39,740)				
Total Distribution		(245,358)	(245,358)			(245,358)	(245,358)		(245,358)	(245,358)				
General Plant - 303000														
7,4	CD-AA	(2,811,369)	(1,971,754)	(577,708)	(261,907)		(1,971,754)	(1,971,754)		(1,352,525)	(1,352,525)	(619,229)	(619,229)	
9,1	CD-AN	(101,632)	(78,983)	(22,649)			(78,983)	(78,983)		(51,647)	(51,647)	(27,336)	(27,336)	
	GD-ID	(93,860)		(93,860)										
	GD-WA	(203,721)		(203,721)										
	GD-OR	(92,720)			(92,720)									
Total General Plant - 303000		(3,303,302)	(2,050,737)	(897,938)	(354,627)		(2,050,737)	(2,050,737)		(1,404,172)	(1,404,172)	(646,565)	(646,565)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(59,059,719)	(41,421,535)	(12,136,181)	(5,502,003)		(41,421,535)	(41,421,535)		(28,413,102)	(28,413,102)	(13,008,433)	(13,008,433)	
9,4	CD-AN	(37,607)	(29,226)	(8,381)			(29,226)	(29,226)		(20,048)	(20,048)	(9,178)	(9,178)	
9	CD-ID	(49,102)	(38,160)	(10,942)		(38,160)	(38,160)	(38,160)				(38,160)	(38,160)	
9	CD-WA	(127,939)	(99,428)	(28,511)		(99,428)	(99,428)	(99,428)				0	0	
4	ED-AN	(3,047,454)	(3,047,454)			(3,047,454)	(3,047,454)		(2,090,401)	(2,090,401)		(957,053)	(957,053)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,531,984)	(2,531,984)			(2,531,984)	(2,531,984)	(2,531,984)				0	0	
8	GD-AA	(447,631)		(306,905)	(140,726)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(65,301,436)	(47,167,787)	(12,490,920)	(5,642,729)		(2,669,572)	(44,498,215)	(47,167,787)	(2,631,412)	(30,523,551)	(33,055,535)	(38,160)	(13,974,664)
Gas Underground Storage														
	GD-AN	(170,440)		(170,440)										
Total Gas Underground Storage		(170,440)		(170,440)										
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	(120,942)	(120,942)			(120,942)	(120,942)		(82,960)	(82,960)		(37,982)	(37,982)	
	ED-WA	0	0			0	0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(120,942)	(120,942)	0	0		0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)
Total Accumulated Amortization		(82,392,085)	(62,835,431)	(13,559,298)	(5,997,356)		(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,452,597)	(38,160)	(19,245,246)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	460,219	75,166	362,279	22,774	460,219	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,707,235	0	0	0	0	2,707,235	0	0	2,707,235	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,705,047	712,828	339,789	272,460	1,325,077	204,405	97,436	78,129	379,970	0	0	0
	TOTAL ACCOUNT	15,657,626	787,994	702,068	7,264,255	8,754,317	2,911,640	97,436	2,119,997	5,129,073	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,283,029	1,103,774	2,542,817	4,636,438	8,283,029	0	0	0	0	0	0	0
99	GD-WA / ID / AN	8,043,103	0	0	0	0	8,043,103	0	0	8,043,103	0	0	0
99	GD-OR / AS	3,705,741	0	0	0	0	0	0	0	0	3,705,741	0	3,705,741
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	105,558,351	0	0	74,033,349	74,033,349	0	0	21,691,186	21,691,186	0	9,833,816	9,833,816
9	CD-WA / ID / AN	25,374,510	5,621,246	5,836,333	8,262,222	19,719,801	1,611,908	1,673,585	2,369,216	5,654,709	0	0	0
	TOTAL ACCOUNT	150,964,734	6,725,020	8,379,150	86,932,009	102,036,179	9,655,011	1,673,585	24,060,402	35,388,998	3,705,741	9,833,816	13,539,557
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,832,082	761,848	0	2,070,234	2,832,082	0	0	0	0	0	0	0
99	GD-WA / ID / AN	172,980	0	0	0	0	172,980	0	0	172,980	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	372,137	0	0	0	0	0	0	255,145	255,145	0	116,992	116,992
7	CD-AA	74,068,102	0	0	51,947,664	51,947,664	0	0	15,220,254	15,220,254	0	6,900,184	6,900,184
9	CD-WA / ID / AN	1,867,347	1,301,375	62,975	86,859	1,451,209	373,173	18,058	24,907	416,138	0	0	0
	TOTAL ACCOUNT	79,312,648	2,063,223	62,975	54,104,757	56,230,955	546,153	18,058	15,500,306	16,064,517	0	7,017,176	7,017,176
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	43,901,367	21,069,039	9,011,425	13,820,903	43,901,367	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,052,520	0	0	0	0	8,851,848	2,472,154	1,728,518	13,052,520	0	0	0
99	GD-OR / AS	3,787,833	0	0	0	0	0	0	0	0	3,787,833	0	3,787,833
8	GD-AA	13,363	0	0	0	0	0	0	9,162	9,162	0	4,201	4,201
7	CD-AA	5,867,615	0	0	4,115,252	4,115,252	0	0	1,205,736	1,205,736	0	546,627	546,627
9	CD-WA / ID / AN	6,208,012	1,951,021	758,138	2,115,398	4,824,557	559,461	217,398	606,596	1,383,455	0	0	0
	TOTAL ACCOUNT	72,830,710	23,020,060	9,769,563	20,051,553	52,841,176	9,411,309	2,689,552	3,550,012	15,650,873	3,787,833	550,828	4,338,661

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	25,641	0	0	0	0	0	0	0	0	25,641	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	4,819,771	229,168	155,965	3,360,552	3,745,685	65,715	44,723	963,648	1,074,086	0	0	
	TOTAL ACCOUNT	5,332,822	239,629	170,328	3,734,978	4,144,935	153,875	44,723	963,648	1,162,246	25,641	0	25,641
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,105,318	760,658	234,804	4,109,856	5,105,318	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,533,745	0	0	0	0	1,854,090	300,528	379,127	2,533,745	0	0	
99	GD-OR / AS	872,942	0	0	0	0	0	0	0	0	872,942	0	
8	GD-AA	4,477,868	0	0	0	0	0	0	3,070,116	3,070,116	0	1,407,752	
7	CD-AA	13,233,263	0	0	9,281,149	9,281,149	0	0	2,719,303	2,719,303	0	1,232,811	
9	CD-WA / ID / AN	1,172,698	12,206	755,216	143,941	911,363	3,500	216,560	41,275	261,335	0	0	
	TOTAL ACCOUNT	27,395,834	772,864	990,020	13,534,946	15,297,830	1,857,590	517,088	6,209,821	8,584,499	872,942	2,640,563	3,513,505
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,349,299	294,338	16,076	1,038,885	1,349,299	0	0	0	0	0	0	
99	GD-WA / ID / AN	101,298	0	0	0	0	6,606	200	94,492	101,298	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7	CD-AA	1,229,487	0	0	862,301	862,301	0	0	252,647	252,647	0	114,539	
9	CD-WA / ID / AN	3,332	54	17	2,518	2,589	16	5	722	743	0	0	
	TOTAL ACCOUNT	2,885,635	294,392	16,093	1,903,704	2,214,189	6,622	205	458,453	465,280	40,917	165,249	206,166
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,209,962	14,307,319	9,485,380	8,417,263	32,209,962	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,048,403	0	0	0	0	2,384,295	843,519	820,589	4,048,403	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9	CD-WA / ID / AN	1,302,913	251,861	308,540	452,158	1,012,559	72,222	88,475	129,657	290,354	0	0	
	TOTAL ACCOUNT	38,133,591	14,559,180	9,793,920	9,240,070	33,593,170	2,456,517	931,994	1,058,843	4,447,354	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,036,028	12,206,724	7,038,764	45,790,540	65,036,028	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,192,444	0	0	0	0	706,358	486,086	0	1,192,444	0	0	
99		GD-OR / AS	1,221,168	0	0	0	0	0	0	0	0	1,221,168	0	
8		GD-AA	1,153,368	0	0	0	0	0	0	790,772	790,772	0	362,596	
7		CD-AA	53,566,645	0	0	37,568,966	37,568,966	0	0	11,007,410	11,007,410	0	4,990,269	
9		CD-WA/ ID / AN	16,214,237	2,232,458	2,942,386	7,426,050	12,600,894	640,164	843,738	2,129,441	3,613,343	0	0	
		TOTAL ACCOUNT	138,383,890	14,439,182	9,981,150	90,785,556	115,205,888	1,346,522	1,329,824	13,927,623	16,603,969	1,221,168	5,352,865	6,574,033
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	151,146	0	6,846	144,300	151,146	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	461,868	0	0	323,931	323,931	0	0	94,909	94,909	0	43,028	
9		CD-WA/ ID / AN	10,652	1,453	6,663	162	8,278	417	1,911	46	2,374	0	0	
		TOTAL ACCOUNT	626,033	1,453	13,509	468,393	483,355	417	1,911	94,955	97,283	2,367	43,028	45,395
		TOTAL GENERAL PLANT	531,637,364	62,902,997	39,878,776	288,134,062	390,915,835	28,345,656	7,304,376	67,944,060	103,594,092	10,548,987	26,578,450	37,127,437

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,709,311	319,716	0	10,389,595	10,709,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,409,972	0	0	6,599,684	6,599,684	0	0	1,933,655	1,933,655	0	876,633	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,541,663	319,716	0	17,140,091	17,459,807	1,022,594	779,605	1,976,901	3,779,100	426,123	876,633	1,302,756
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,626,622	3,020,128	0	10,606,494	13,626,622	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	656,490	0	0	0	0	0	0	450,103	450,103	0	206,387	
7		CD-AA	85,904,383	0	0	60,249,039	60,249,039	0	0	17,652,492	17,652,492	0	8,002,852	
9		CD-WA / ID / AN	146,490	0	51,777	62,068	113,845	0	14,847	17,798	32,645	0	0	
		TOTAL ACCOUNT	100,333,985	3,020,128	51,777	70,917,601	73,989,506	0	14,847	18,120,393	18,135,240	0	8,209,239	8,209,239
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	250,051
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,432,192	0	0	1,004,468	1,004,468	0	0	294,301	294,301	0	133,423	133,423
9		CD-WA / ID / AN	4,352,796	3,382,775	0	0	3,382,775	970,021	0	0	970,021	0	0	0
		TOTAL ACCOUNT	5,784,988	3,382,775	0	1,004,468	4,387,243	970,021	0	294,301	1,264,322	0	133,423	133,423
	TOTAL		262,477,041	6,722,619	51,777	182,914,295	189,688,691	1,992,615	794,452	47,889,528	50,676,595	426,123	21,685,632	22,111,755

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,171,636)	(61,137,827)	(17,912,899)	(8,120,910)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(749,427)	(582,417)	(167,010)	0
7	282919	CD-AA	(44,323)	(31,086)	(9,108)	(4,129)
7	283750	CD-AA	(238,893)	(167,548)	(49,090)	(22,255)
		Total	(88,204,279)	(61,918,878)	(18,138,107)	(8,147,294)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

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	3,398,613	3,398,613	0	0	0	0	3,398,613
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	886	886	0	0	0	0	886
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,024)	(2,024)	0	0	0	0	(2,024)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,162,947	26,314,327	0	80,477,274	46,613,640	22,782,698	7,549,307	3,531,629	0
TOTAL		54,162,947	26,314,327	3,397,474	83,874,748	46,613,640	22,782,698	7,549,307	3,531,629	3,397,474

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