

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,124,077	115,552,730	63,571,347
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,124,077	115,552,730	63,571,347
E-APL	Electric Net Rate Base	2,425,489,716	1,616,210,797	809,278,919
	RATE OF RETURN	7.385%	7.150%	7.855%

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 February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	03-01-2018 thru 02-28-2019	385,382 100.000%	252,725 65.578%	132,657 34.422%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2018 thru 02-28-2019	25,838,269 100.000%	17,564,409 67.978%	8,273,860 32.022%
	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 February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2018 thru 02-28-2019	1,155,645,659	782,476,809	373,168,850	
				100.000%	67.709%	32.291%	
11		Book Depreciation Percent	03-01-2018 thru 02-28-2019	113,912,747	74,684,994	39,227,753	
				100.000%	65.563%	34.437%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2018 thru 02-28-2019	2,976,244,647 100.000%	1,983,412,335 66.641%	992,832,312 33.359%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2018 thru 02-28-2019	255,498,868 100.000%	171,276,024 67.036%	84,222,844 32.964%
14		Net Allocated Schedule M's - AMA Percent	03-01-2018 thru 02-28-2019	-109,763,890 100.000%	-70,862,944 64.559%	-38,900,946 35.441%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	369,161,942	0	369,161,942	248,727,139	0	248,727,139	120,434,803	0	120,434,803
99	442200	Commercial - Firm & Int.	313,602,934	0	313,602,934	221,928,237	0	221,928,237	91,674,697	0	91,674,697
1	442300	Industrial	104,060,038	0	104,060,038	61,921,685	0	61,921,685	42,138,353	0	42,138,353
99	444000	Public Street & Highway Lighting	7,564,822	0	7,564,822	4,866,850	0	4,866,850	2,697,972	0	2,697,972
99	448000	Interdepartmental Revenue	1,409,778	0	1,409,778	1,130,558	0	1,130,558	279,220	0	279,220
99	499XXX	Unbilled Revenue	5,739,605	0	5,739,605	3,765,679	0	3,765,679	1,973,926	0	1,973,926
TOTAL SALES TO ULTIMATE CUSTOMERS			801,539,119	0	801,539,119	542,340,148	0	542,340,148	259,198,971	0	259,198,971
1	447XXX	Sales for Resale	0	78,871,027	78,871,027	0	51,573,765	51,573,765	0	27,297,262	27,297,262
TOTAL SALES OF ELECTRICITY			801,539,119	78,871,027	880,410,146	542,340,148	51,573,765	593,913,913	259,198,971	27,297,262	286,496,233
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	(14,715,650)	9,107,913	(5,607,737)	(8,410,866)	5,972,787	(2,438,079)	(6,304,784)	3,135,126	(3,169,658)
99	451000	Miscellaneous Service Revenue	292,881	0	292,881	168,650	0	168,650	124,231	0	124,231
1	453000	Sales of Water & Water Power	0	523,500	523,500	0	342,317	342,317	0	181,183	181,183
1	454000	Rent from Electric Property	2,913,492	87,301	3,000,793	1,620,917	57,086	1,678,003	1,292,575	30,215	1,322,790
1	454100	Rent from Trnsmission Joint Use	30,512	0	30,512	13,789	0	13,789	16,723	0	16,723
1	456XXX	Other Electric Revenues	5,635,504	95,954,729	101,590,233	5,317,282	62,744,797	68,062,079	318,222	33,209,932	33,528,154
TOTAL OTHER OPERATING REVENUE			(6,217,088)	105,673,443	99,456,355	(1,664,055)	69,116,987	67,452,932	(4,553,033)	36,556,456	32,003,423
TOTAL ELECTRIC REVENUE			795,322,031	184,544,470	979,866,501	540,676,093	120,690,752	661,366,845	254,645,938	63,853,718	318,499,656

			***** 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	434,334	434,334	0	284,011	284,011	0	150,323	150,323
1	501XXX	Fuel	0	28,176,148	28,176,148	0	18,424,383	18,424,383	0	9,751,765	9,751,765
1	502000	Steam Expense	0	3,940,546	3,940,546	0	2,576,723	2,576,723	0	1,363,823	1,363,823
1	505000	Electric Expense	0	1,119,222	1,119,222	0	731,859	731,859	0	387,363	387,363
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,063,878	3,063,878	0	2,003,470	2,003,470	0	1,060,408	1,060,408
1	507000	Rent	0	36,388	36,388	0	23,794	23,794	0	12,594	12,594
MAINTENANCE											
1	510000	Supervision & Engineering	0	533,354	533,354	0	348,760	348,760	0	184,594	184,594
1	511000	Structures	0	571,184	571,184	0	373,497	373,497	0	197,687	197,687
1	512000	Boiler Plant	0	5,580,961	5,580,961	0	3,649,390	3,649,390	0	1,931,571	1,931,571
1	513000	Electric Plant	0	1,445,127	1,445,127	0	944,969	944,969	0	500,158	500,158
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	854,982	854,982	0	559,073	559,073	0	295,909	295,909
TOTAL STEAM POWER GENERATION EXP			0	45,756,124	45,756,124	0	29,919,929	29,919,929	0	15,836,195	15,836,195
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,148,172	3,148,172	0	2,058,590	2,058,590	0	1,089,582	1,089,582
1	536000	Water for Power	0	1,152,743	1,152,743	0	753,779	753,779	0	398,964	398,964
1	537000	Hydraulic Expense	4,267,231	4,615,479	8,882,710	2,798,785	3,018,062	5,816,847	1,468,446	1,597,417	3,065,863
1	538000	Electric Expense	0	7,490,793	7,490,793	0	4,898,230	4,898,230	0	2,592,563	2,592,563
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,200,358	1,200,374	0	784,914	784,914	16	415,444	415,460
1	540000	Rent	0	1,511,399	1,511,399	0	988,304	988,304	0	523,095	523,095
1	540100	MT Trust Funds Land Settlement Rents	4,915,600	0	4,915,600	3,212,676	0	3,212,676	1,702,924	0	1,702,924
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,396,837	1,396,837	0	913,392	913,392	0	483,445	483,445
1	542000	Structures	0	405,836	405,836	0	265,376	265,376	0	140,460	140,460
1	543000	Reservoirs, Dams, & Waterways	0	2,432,690	2,432,690	0	1,590,736	1,590,736	0	841,954	841,954
1	544000	Electric Plant	0	3,710,320	3,710,320	0	2,426,178	2,426,178	0	1,284,142	1,284,142
1	545000	Miscellaneous Hydraulic Plant	0	1,360,556	1,360,556	0	889,668	889,668	0	470,888	470,888
TOTAL HYDRO POWER GENERATION EXP			9,182,847	28,425,183	37,608,030	6,011,461	18,587,229	24,598,690	3,171,386	9,837,954	13,009,340
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	373,877	373,877	0	244,478	244,478	0	129,399	129,399
1	547XXX	Fuel	0	69,614,721	69,614,721	0	45,521,066	45,521,066	0	24,093,655	24,093,655
1	548000	Generation Expense	0	2,392,418	2,392,418	0	1,564,402	1,564,402	0	828,016	828,016
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	478,133	478,133	0	312,651	312,651	0	165,482	165,482
1	550000	Rent	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
MAINTENANCE											
1	551000	Supervision & Engineering	0	704,709	704,709	0	460,809	460,809	0	243,900	243,900
1	552000	Structures	0	66,857	66,857	0	43,718	43,718	0	23,139	23,139
1	553000	Generating & Electric Equipment	0	4,103,499	4,103,499	0	2,683,278	2,683,278	0	1,420,221	1,420,221
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	576,613	576,613	0	377,047	377,047	0	199,566	199,566
TOTAL OTHER POWER GENERATION EXP			0	78,277,005	78,277,005	0	51,185,333	51,185,333	0	27,091,672	27,091,672

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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	130,371,208	130,393,926	22,718	85,249,733	85,272,451	0	45,121,475	45,121,475
1	556000	System Control & Load Dispatching	0	707,145	707,145	0	462,402	462,402	0	244,743	244,743
E-557	557XXX	Other Expense	5,887,861	68,763,644	74,651,505	8,828,181	44,964,547	53,792,728	(2,940,320)	23,799,097	20,858,777
TOTAL OTHER POWER SUPPLY EXPENSE			5,910,579	199,841,997	205,752,576	8,850,899	130,676,682	139,527,581	(2,940,320)	69,165,315	66,224,995
TOTAL PRODUCTION OPERATING EXP			15,093,426	352,300,309	367,393,735	14,862,360	230,369,173	245,231,533	231,066	121,931,136	122,162,202
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,398,756	2,398,756	0	1,568,547	1,568,547	0	830,209	830,209
1	561000	Load Dispatching	0	3,283,273	3,283,273	0	2,146,932	2,146,932	0	1,136,341	1,136,341
1	562000	Station Expense	0	545,862	545,862	0	356,939	356,939	0	188,923	188,923
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	450,338	450,338	0	294,476	294,476	0	155,862	155,862
1	565XXX	Transmission of Electricity by Others	0	17,522,661	17,522,661	0	11,458,068	11,458,068	0	6,064,593	6,064,593
1	566000	Miscellaneous Transmission Expense	0	2,894,961	2,894,961	0	1,893,015	1,893,015	0	1,001,946	1,001,946
1	567000	Rent	0	168,518	168,518	0	110,194	110,194	0	58,324	58,324
MAINTENANCE											
1	568000	Supervision & Engineering	0	672,715	672,715	0	439,888	439,888	0	232,827	232,827
1	569000	Structures	774	780,899	781,673	19	510,630	510,649	755	270,269	271,024
1	570000	Station Equipment	0	888,576	888,576	0	581,040	581,040	0	307,536	307,536
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,910	1,368,128	1,379,038	0	894,619	894,619	10,910	473,509	484,419
1	572000	Underground Lines	0	141	141	0	92	92	0	49	49
1	573000	Service Miscellaneous	0	103,126	103,126	0	67,434	67,434	0	35,692	35,692
TOTAL TRANSMISSION OPERATING EXP			11,684	31,077,954	31,089,638	19	20,321,874	20,321,893	11,665	10,756,080	10,767,745

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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	30,237,412	30,237,412	0	19,772,244	19,772,244	0	10,465,168	10,465,168
E-DEPX		Depreciation Expense-Transmission	0	12,986,538	12,986,538	0	8,491,897	8,491,897	0	4,494,641	4,494,641
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,001	1,153,001	0	753,948	753,948	0	399,053	399,053
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	855,958	0	855,958	0	0	0	855,958	0	855,958
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	231,742	0	231,742	181,669	0	181,669	50,073	0	50,073
99	407403	Amortization of Dissallowed K.F. Plant	(117,768)	0	(117,768)	(117,768)	0	(117,768)	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	(2,787,902)	0	(2,787,902)	(1,908,798)	0	(1,908,798)	(879,104)	0	(879,104)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	903,322	0	903,322	0	0	0	903,322	0	903,322
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	28,222	0	28,222	28,222	0	28,222	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	26,278,660	26,278,660	0	17,183,616	17,183,616	0	9,095,044	9,095,044
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,609,079	71,764,001	74,373,080	758,661	46,926,481	47,685,142	1,850,418	24,837,520	26,687,938
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	17,714,189	455,142,264	472,856,453	15,621,040	297,617,528	313,238,568	2,093,149	157,524,736	159,617,885

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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	718,278	3,227,541	3,945,819	521,184	2,194,018	2,715,202	197,094	1,033,523	1,230,617
3	582000	Station Expense	752,108	45,806	797,914	420,196	31,138	451,334	331,912	14,668	346,580
3	583000	Overhead Line Expense	2,183,570	396,933	2,580,503	1,411,977	269,827	1,681,804	771,593	127,106	898,699
3	584000	Underground Line Expense	1,533,347	0	1,533,347	859,146	0	859,146	674,201	0	674,201
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	5,679	0	5,679	5,584	0	5,584	95	0	95
3	586000	Meter Expense	1,970,925	62,795	2,033,720	1,552,945	42,687	1,595,632	417,980	20,108	438,088
3	587000	Customer Installations Expense	740,367	133,000	873,367	514,253	90,411	604,664	226,114	42,589	268,703
3	588000	Miscellaneous Distribution Expense	4,637,453	3,880,953	8,518,406	2,883,686	2,638,194	5,521,880	1,753,767	1,242,759	2,996,526
3	589000	Rent	5,953	337,418	343,371	5,953	229,370	235,323	0	108,048	108,048
MAINTENANCE:											
3	590000	Supervision & Engineering	260,561	1,018,167	1,278,728	140,211	692,130	832,341	120,350	326,037	446,387
3	591000	Structures	426,532	4,182	430,714	236,172	2,843	239,015	190,360	1,339	191,699
3	592000	Station Equipment	742,863	134,473	877,336	477,362	91,412	568,774	265,501	43,061	308,562
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,260,186	0	10,260,186	7,409,682	0	7,409,682	2,850,504	0	2,850,504
3	594000	Underground Lines	854,838	0	854,838	589,138	0	589,138	265,700	0	265,700
3	595000	Line Transformers	372,665	0	372,665	288,874	0	288,874	83,791	0	83,791
3	596000	Street Light & Signal System Maintenance Exp	193,861	0	193,861	155,174	0	155,174	38,687	0	38,687
3	597000	Meters	28,287	0	28,287	24,015	0	24,015	4,272	0	4,272
3	598000	Miscellaneous Distribution Expense	53,694	210,134	263,828	(28,246)	142,845	114,599	81,940	67,289	149,229
TOTAL DISTRIBUTION OPERATING EXP			25,838,271	9,451,402	35,289,673	17,564,410	6,424,875	23,989,285	8,273,861	3,026,527	11,300,388
E-DEPX		Depreciation Expense-Distribution	50,354,820	60,128	50,414,948	32,504,673	40,874	32,545,547	17,850,147	19,254	17,869,401
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	55,055,293	0	55,055,293	48,311,985	0	48,311,985	6,743,308	0	6,743,308
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,440,132	60,128	105,500,260	80,846,677	40,874	80,887,551	24,593,455	19,254	24,612,709
TOTAL DISTRIBUTION EXPENSES			131,278,403	9,511,530	140,789,933	98,411,087	6,465,749	104,876,836	32,867,316	3,045,781	35,913,097

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	186,267	186,267	0	122,150	122,150	0	64,117	64,117
2	902000	Meter Reading Expenses	2,924,583	151,095	3,075,678	2,754,214	99,085	2,853,299	170,369	52,010	222,379
2	903XXX	Customer Records & Collection Expenses	2,551,265	7,586,543	10,137,808	1,799,792	4,975,103	6,774,895	751,473	2,611,440	3,362,913
2	904000	Uncollectible Accounts	0	1,919,863	1,919,863	0	1,259,008	1,259,008	0	660,855	660,855
2	905000	Misc Customer Accounts	0	280,128	280,128	0	183,702	183,702	0	96,426	96,426
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,475,848	10,123,896	15,599,744	4,554,006	6,639,048	11,193,054	921,842	3,484,848	4,406,690
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	37,714,705	237,196	37,951,901	27,283,022	155,548	27,438,570	10,431,683	81,648	10,513,331
2	909000	Advertising	37,093	1,034,383	1,071,476	36,103	678,328	714,431	990	356,055	357,045
2	910000	Misc Customer Service & Info Exp	0	378,716	378,716	0	248,354	248,354	0	130,362	130,362
TOTAL CUSTOMER SERVICE & INFO EXP			37,751,798	1,650,295	39,402,093	27,319,125	1,082,230	28,401,355	10,432,673	568,065	11,000,738
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	647,688	32,740,487	33,388,175	479,171	22,458,337	22,937,508	168,517	10,282,150	10,450,667
4	921000	Office Supplies & Expenses	37,397	4,717,051	4,754,448	37,171	3,235,661	3,272,832	226	1,481,390	1,481,616
4	922000	Admin Exp Transferred--Credit	0	(119,498)	(119,498)	0	(81,970)	(81,970)	0	(37,528)	(37,528)
4	923000	Outside Services Employed	133,557	9,465,401	9,598,958	127,342	6,492,792	6,620,134	6,215	2,972,609	2,978,824
4	924000	Property Insurance Premium	0	1,306,292	1,306,292	0	896,051	896,051	0	410,241	410,241
4	925XXX	Injuries and Damages	310	3,270,584	3,270,894	155	2,243,457	2,243,612	155	1,027,127	1,027,282
4	926XXX	Employee Pensions and Benefits	6,367	1,748,829	1,755,196	6,367	1,199,609	1,205,976	0	549,220	549,220
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,380,334	3,811,434	6,191,768	1,617,026	2,492,297	4,109,323	763,308	1,319,137	2,082,445
4	930000	Miscellaneous General Expenses	156,459	4,314,937	4,471,396	108,739	2,959,831	3,068,570	47,720	1,355,106	1,402,826
4	931000	Rents	4,200	266,741	270,941	0	182,971	182,971	4,200	83,770	87,970
4	935000	Maintenance of General Plant	992,999	11,631,836	12,624,835	497,376	7,978,858	8,476,234	495,623	3,652,978	4,148,601
TOTAL ADMIN & GEN OPERATING EXP			4,360,511	73,154,094	77,514,605	2,873,347	50,057,894	52,931,241	1,487,164	23,096,200	24,583,364

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 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-General	1,707,752	18,467,049	20,174,801	1,176,091	12,667,472	13,843,563	531,661	5,799,577	6,331,238
E-AMTX		Amortization Expense-General Plant - 303000	0	469,709	469,709	0	321,954	321,954	0	147,755	147,755
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,655,610	21,354,989	23,010,599	1,648,435	14,648,455	16,296,890	7,175	6,706,534	6,713,709
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,031	48,031	0	32,947	32,947	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,215,778)	0	(1,215,778)	0	0	0	(1,215,778)	0	(1,215,778)
99	407230	Tax Reform Amortization	(5,926,655)	0	(5,926,655)	(5,926,655)	0	(5,926,655)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,224	41,539	777	15,129	15,906
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	281,598	0	281,598	281,598	0	281,598	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(721,939)	0	(721,939)	(490,961)	0	(490,961)	(230,978)	0	(230,978)
99	407436	Regulatory Credit - AMI	(3,181,334)	0	(3,181,334)	(3,181,334)	0	(3,181,334)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(6,201,845)	40,385,131	34,183,286	(5,684,106)	27,701,052	22,016,946	(517,739)	12,684,079	12,166,340
TOTAL ADMIN & GENERAL EXPENSES			(1,841,334)	113,539,225	111,697,891	(2,810,759)	77,758,946	74,948,187	969,425	35,780,279	36,749,704
TOTAL EXPENSES BEFORE FIT			190,437,619	589,967,210	780,404,829	143,153,214	389,563,501	532,716,715	47,284,405	200,403,709	247,688,114
NET OPERATING INCOME (LOSS) BEFORE FIT					199,461,672			128,650,130			70,811,542
E-FIT		FEDERAL INCOME TAX			20,052,981			12,626,688			7,426,293
E-FIT		DEFERRED FEDERAL INCOME TAX			769,402			787,715			(18,313)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					179,124,077			115,552,730			63,571,347

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%		65.578%	34.422%
E-ALL	3	Direct Distribution Operating Expense	100.000%		67.978%	32.022%
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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	38,329	986,068	1,024,397	36,729	644,790	681,519	1,600	341,278	342,878
1	456010	Other Electric Rev-Financial	0	(342,373)	(342,373)	0	(223,878)	(223,878)	0	(118,495)	(118,495)
1	456015	Other Electric Rev-CT Fuel Sales	0	33,884,521	33,884,521	0	22,157,088	22,157,088	0	11,727,433	11,727,433
1	456016	Other Electric Rev-Resource Opt	0	3,297,876	3,297,876	0	2,156,481	2,156,481	0	1,141,395	1,141,395
1	456017	Other Electric Rev-Non Resource	0	62,419	62,419	0	40,816	40,816	0	21,603	21,603
1	456018	Other Electric Rev-Extraction	0	833,955	833,955	0	545,323	545,323	0	288,632	288,632
1	456020	Other Electric Rev-Sale of Excess	0	282,068	282,068	0	184,444	184,444	0	97,624	97,624
1	456100	Transmission Revenue of Others	0	12,994,484	12,994,484	0	8,497,093	8,497,093	0	4,497,391	4,497,391
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	2,370,873	2,370,873	0	1,550,314	1,550,314	0	820,559	820,559
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	(1,193,677)	0	(1,193,677)	(1,193,677)	0	(1,193,677)	0	0	0
1	456328	Residential Decoupling Deferral	7,410,225	0	7,410,225	6,194,342	0	6,194,342	1,215,883	0	1,215,883
1	456329	Amortization Res Decoupling Deferral	(5,532,859)	0	(5,532,859)	(4,897,708)	0	(4,897,708)	(635,151)	0	(635,151)
1	456338	Non-res Decoupling Deferred Rev	7,372,750	0	7,372,750	5,978,479	0	5,978,479	1,394,271	0	1,394,271
1	456339	Amortization Non-res Decoupling	(2,616,126)	0	(2,616,126)	(906,964)	0	(906,964)	(1,709,162)	0	(1,709,162)
1	456700	Other Electric Rev-Low Voltage	156,863	0	156,863	106,082	0	106,082	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,750,756	1,750,756	0	1,144,819	1,144,819	0	605,937	605,937
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,431,341)	(6,431,341)	0	(4,205,454)	(4,205,454)	0	(2,225,887)	(2,225,887)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,431,341	6,431,341	0	4,205,454	4,205,454	0	2,225,887	2,225,887
1	456730	Other Elec Rev-Intraco Thermal	0	38,910,084	38,910,084	0	25,443,304	25,443,304	0	13,466,780	13,466,780
TOTAL ACCOUNT 456			5,635,505	95,954,731	101,590,236	5,317,283	62,744,798	68,062,081	318,222	33,209,933	33,528,155

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	123,376,166	123,376,166	0	80,675,675	80,675,675	0	42,700,491	42,700,491
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	103,825	126,543	22,718	67,891	90,609	0	35,934	35,934
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	(1,306,200)	(1,306,200)	0	(854,124)	(854,124)	0	(452,076)	(452,076)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,827,218	5,827,218	0	3,810,418	3,810,418	0	2,016,800	2,016,800
1	555710	Intercompany Purchase	0	2,370,199	2,370,199	0	1,549,873	1,549,873	0	820,326	820,326
TOTAL ACCOUNT 555			22,718	130,371,208	130,393,926	22,718	85,249,733	85,272,451	0	45,121,475	45,121,475

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	7,473	6,982,546	6,990,019	7,473	4,565,887	4,573,360	0	2,416,659	2,416,659
1	557010	Other Power Supply Expense - Financial	0	7,598,680	7,598,680	0	4,968,777	4,968,777	0	2,629,903	2,629,903
1	557018	Merchandise Processing Fee	0	48,547	48,547	0	31,745	31,745	0	16,802	16,802
1	557150	Fuel - Economic Dispatch	0	1,061,026	1,061,026	0	693,805	693,805	0	367,221	367,221
1	557160	Power Supply Expense - Miscellaneous	0	1,236	1,236	0	808	808	0	428	428
99	557161	Unbilled Add-Ons	(346,715)	0	(346,715)	0	0	0	(346,715)	0	(346,715)
1	557165	Other Resource Costs-CAISO Charges	0	124,478	124,478	0	81,396	81,396	0	43,082	43,082
1	557170	Broker Fees - Power	0	439,287	439,287	0	287,250	287,250	0	152,037	152,037
1	557171	REC Broker Fees	0	47,570	47,570	0	31,106	31,106	0	16,464	16,464
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	8,481,899	0	8,481,899	8,481,899	0	8,481,899	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	2,130,614	0	2,130,614	2,130,614	0	2,130,614	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,289,303)	0	(2,289,303)	(2,289,303)	0	(2,289,303)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,203,604	0	5,203,604	0	0	0	5,203,604	0	5,203,604
99	557390	Idaho PCA Amortization	(8,118,389)	0	(8,118,389)	0	0	0	(8,118,389)	0	(8,118,389)
1	557395	Optional Renewable Power Expense Offset	0	725	725	0	474	474	0	251	251
1	557610	Other Expenses - Exposure	0	(10,280)	(10,280)	0	(6,722)	(6,722)	0	(3,558)	(3,558)
1	557700	Turbine Gas Bookout Expense	0	10,146,934	10,146,934	0	6,635,080	6,635,080	0	3,511,854	3,511,854
1	557711	Turbine Gas Bookout Offset	0	(10,146,934)	(10,146,934)	0	(6,635,080)	(6,635,080)	0	(3,511,854)	(3,511,854)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,469,829	52,469,829	0	34,310,021	34,310,021	0	18,159,808	18,159,808
TOTAL ACCOUNT 557			5,887,861	68,763,644	74,651,505	8,828,181	44,964,547	53,792,728	(2,940,320)	23,799,097	20,858,777

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	371,944	237,196	609,140	282,495	155,548	438,043	89,449	81,648	171,097
99	908600	Public Purpose Tariff Rider Expense Offset	36,552,340	0	36,552,340	26,339,584	0	26,339,584	10,212,756	0	10,212,756
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	616,011	0	616,011	486,533	0	486,533	129,478	0	129,478
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	37,714,705	237,196	37,951,901	27,283,022	155,548	27,438,570	10,431,683	81,648	10,513,331

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.578%	34.422%
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 February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.424%	5.392%
	Total Weighted Cost		2.867%	2.850%
E-APL	Net Rate Base	2,425,489,716	1,616,210,797	809,278,919
	Interest Deduction for FIT Calculation	69,401,213	46,336,764	23,064,449
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 February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	979,866,501	661,366,845	318,499,656
E-OPS	Less: Operating & Maintenance Expense	566,348,203	382,127,076	184,221,127
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,722,673	85,094,038	47,628,635
E-OTX	Less: Taxes Other than FIT	81,333,953	65,495,601	15,838,352
	Net Operating Income Before FIT	199,461,672	128,650,130	70,811,542
E-INT	Less: Interest Expense	69,401,213	46,336,764	23,064,449
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(34,570,077)	(22,328,842)	(12,241,235)
	Taxable Net Operating Income	95,490,382	60,127,084	35,363,298
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	20,052,981	12,626,688	7,426,293
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	20,052,981	12,626,688	7,426,293
E-DTE	Deferred FIT	769,402	787,715	(18,313)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	20,337,595	13,097,400	7,240,195

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	53,748,201	84,776,858	138,525,059	35,359,218	56,729,791	92,089,009	18,388,983	28,047,067	46,436,050
12	997001 Contributions In Aid of Construction	0	6,758,182	6,758,182	0	4,503,720	4,503,720	0	2,254,462	2,254,462
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	1,135,233	1,135,233	0	778,713	778,713	0	356,520	356,520
99	997007 Idaho PCA	(2,914,785)	0	(2,914,785)	0	0	0	(2,914,785)	0	(2,914,785)
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	50,945	50,945	0	34,946	34,946	0	15,999	15,999
12	997016 Redemption Expense Amortization	0	1,069,313	1,069,313	0	712,601	712,601	0	356,712	356,712
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	6,105,324	37,433	6,142,757	3,865,134	25,677	3,890,811	2,240,190	11,756	2,251,946
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(512,068)	(512,068)	0	(351,253)	(351,253)	0	(160,815)	(160,815)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(117,768)	0	(117,768)	(117,768)	0	(117,768)	0	0	0
2	997027 Uncollectibles	0	(111,795)	(111,795)	0	(73,313)	(73,313)	0	(38,482)	(38,482)
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	(5,437,588)	0	(5,437,588)	(5,171,747)	0	(5,171,747)	(265,841)	0	(265,841)
12	997032 Interest Rate Swaps	0	(16,551,141)	(16,551,141)	0	(11,029,846)	(11,029,846)	0	(5,521,295)	(5,521,295)
4	997033 BPA Residential Exchange	71,049	0	71,049	31,301	0	31,301	39,748	0	39,748
99	997034 Montana Hydro Settlement	4,915,600	0	4,915,600	3,212,676	0	3,212,676	1,702,924	0	1,702,924
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	8,511,011	0	8,511,011	8,511,011	0	8,511,011	0	0	0
1	997044 Non-Monetary Power Costs	0	(1,306,200)	(1,306,200)	0	(854,124)	(854,124)	0	(452,076)	(452,076)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(449,742)	0	(449,742)	(454,930)	0	(454,930)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	4,100,603	4,100,603	0	2,732,683	2,732,683	0	1,367,920	1,367,920
11	997049 Tax Depreciation	0	(148,296,515)	(148,296,515)	0	(97,227,644)	(97,227,644)	0	(51,068,871)	(51,068,871)
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	(66,667)	66,666	(1)	0	43,593	43,593	(66,667)	23,073	(43,594)
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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0	
99	997065 Amortization - Unbilled Revenue Add-Ins	(40,130)	0	(40,130)	119,845	0	119,845	(159,975)	0	(159,975)	
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	8,736,374	8,736,374	0	5,727,829	5,727,829	0	3,008,545	3,008,545	
4	997081 Deferred Compensation	0	(815,699)	(815,699)	0	(559,529)	(559,529)	0	(256,170)	(256,170)	
4	997082 Meal Disallowances	0	515,507	515,507	0	353,612	353,612	0	161,895	161,895	
4	997083 Paid Time Off	0	167,327	167,327	0	114,778	114,778	0	52,549	52,549	
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	1,759,280	0	1,759,280	0	0	0	1,759,280	0	1,759,280	
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	(199,017)	0	(199,017)	(199,017)	0	(199,017)	0	0	0	
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	373,826	0	373,826	373,826	0	373,826	0	0	0	
1	997099 Kettle Falls Diesel Leak	0	(176,027)	(176,027)	0	(115,104)	(115,104)	0	(60,923)	(60,923)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(34,430,962)	(34,430,962)	0	(22,514,406)	(22,514,406)	0	(11,916,556)	(11,916,556)	
1	997102 Amort Idaho Earnings Test (254229)	(1,269,844)	0	(1,269,844)	0	0	0	(1,269,844)	0	(1,269,844)	
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	(2,899,736)	0	(2,899,736)	(2,899,736)	0	(2,899,736)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	14,910,534	(9,107,913)	5,802,621	8,510,846	(5,972,787)	2,538,059	6,399,688	(3,135,126)	3,264,562	
2	997109 Tax Reform Amortization	(5,729,309)	0	(5,729,309)	(5,634,405)	0	(5,634,405)	(94,904)	0	(94,904)	
99	997110 FISERVE	(721,939)	0	(721,939)	(490,961)	0	(490,961)	(230,978)	0	(230,978)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(560,691)	(560,691)	0	(280,669)	(280,669)	
12	997112 AFUDC Equity Tax Flow Through	0	(5,035,269)	(5,035,269)	0	(3,355,554)	(3,355,554)	0	(1,679,715)	(1,679,715)	
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(530,561)	(530,561)	0	(265,587)	(265,587)	
12	997114 AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(53,458)	(53,458)	0	(26,760)	(26,760)	
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	67,661,642	(109,763,891)	(34,570,077)	48,534,102	(70,862,944)	(22,328,842)	26,659,712	(38,900,947)	(12,241,235)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.578%	34.422%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.563%	34.437%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%	66.641%	33.359%				
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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	4,133,876	4,133,876	0	2,754,856	2,754,856	0	1,379,020	1,379,020
99	410100	Deferred Federal Income Tax Expense - Washin	(1,302,716)	0	(1,302,716)	(1,302,716)	0	(1,302,716)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,293,422)	0	(1,293,422)	0	0	0	(1,293,422)	0	(1,293,422)
	410100	Total	(2,596,138)	4,133,876	1,537,738	(1,302,716)	2,754,856	1,452,140	(1,293,422)	1,379,020	85,598
12	411100	Deferred Federal Income Tax Expense - Allocate	0	168,671	168,671	0	112,404	112,404	0	56,267	56,267
99	411100	Deferred Federal Income Tax Expense - Washin	(776,829)	0	(776,829)	(776,829)	0	(776,829)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(160,178)	0	(160,178)	0	0	0	(160,178)	0	(160,178)
	411100	Total	(937,007)	168,671	(768,336)	(776,829)	112,404	(664,425)	(160,178)	56,267	(103,911)
Total Deferred Federal Income Tax Expense			(3,533,145)	4,302,547	769,402	(2,079,545)	2,867,260	787,715	(1,453,600)	1,435,287	(18,313)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.641%	33.359%
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 February 28, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,489,107	1,489,107	0	973,727	973,727	0	515,380	515,380
1	408150	R&P Property Tax--Production	0	17,948,015	17,948,015	0	11,736,207	11,736,207	0	6,211,808	6,211,808
1	408180	R&P Property Tax--Transmission	0	6,583,023	6,583,023	0	4,304,639	4,304,639	0	2,278,384	2,278,384
1	409100	State Income Tax--Montana & Oregon	0	218,139	218,139	0	142,641	142,641	0	75,498	75,498
TOTAL PRODUCTION & TRANSMISSION			0	26,278,660	26,278,660	0	17,183,616	17,183,616	0	9,095,044	9,095,044
DISTRIBUTION											
99	408110	State Excise Tax	21,031,944	0	21,031,944	21,031,944	0	21,031,944	0	0	0
99	408120	Municipal Occupation & License Tax	22,132,883	0	22,132,883	18,551,593	0	18,551,593	3,581,290	0	3,581,290
99	408160	Miscellaneous State or Local Tax--WA & ID	150	0	150	0	0	0	150	0	150
99	408170	R&P Property Tax--Distribution	11,991,511	0	11,991,511	8,728,448	0	8,728,448	3,263,063	0	3,263,063
99	409100	State Income Tax--Idaho	(101,195)	0	(101,195)	0	0	0	(101,195)	0	(101,195)
TOTAL DISTRIBUTION			55,055,293	0	55,055,293	48,311,985	0	48,311,985	6,743,308	0	6,743,308
TOTAL TAXES OTHER THAN FIT			55,055,293	26,278,660	81,333,953	48,311,985	17,183,616	65,495,601	6,743,308	9,095,044	15,838,352

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,216,666	8,216,666	0	5,372,878	5,372,878	0	2,843,788	2,843,788
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	1,157,449	1,157,449	0	756,856	756,856	0	400,593	400,593
1	182381	CDA Settlement Past Storage	0	31,274,530	31,274,530	0	20,450,415	20,450,415	0	10,824,115	10,824,115
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	17,494,082	17,813,798	319,716	11,661,551	11,981,267	0	5,832,531	5,832,531
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,916,836	73,287,713	76,204,549	2,871,917	50,271,707	53,143,624	44,919	23,016,006	23,060,925
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,587,677	1,587,677	0	1,089,067	1,089,067	0	498,610	498,610
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,955	21,405,955	0	14,683,415	14,683,415	0	6,722,540	6,722,540
4	303121	Misc Intangible Plant-AMI Software	5,525,003	1,142,576	6,667,579	5,525,003	783,750	6,308,753	0	358,826	358,826
		TOTAL INTANGIBLE PLANT	9,364,259	272,780,512	282,144,771	9,319,340	183,996,612	193,315,952	44,919	88,783,900	88,828,819
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,047	3,578,047	0	2,339,685	2,339,685	0	1,238,362	1,238,362
1	311XXX	Structures & Improvements	0	137,245,330	137,245,330	0	89,744,721	89,744,721	0	47,500,609	47,500,609
1	312000	Boiler Plant	0	182,973,992	182,973,992	0	119,646,693	119,646,693	0	63,327,299	63,327,299
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	60,893,228	60,893,228	0	39,818,082	39,818,082	0	21,075,146	21,075,146
1	315000	Accessory Electric Equipment	0	28,874,393	28,874,393	0	18,880,966	18,880,966	0	9,993,427	9,993,427
1	316000	Miscellaneous Power Plant Equipment	0	17,981,462	17,981,462	0	11,758,078	11,758,078	0	6,223,384	6,223,384
		TOTAL STEAM PRODUCTION PLANT	0	431,553,222	431,553,222	0	282,192,652	282,192,652	0	149,360,570	149,360,570
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,142,485	63,142,485	0	41,288,871	41,288,871	0	21,853,614	21,853,614
1	331XXX	Structures & Improvements	0	84,283,306	84,283,306	0	55,112,854	55,112,854	0	29,170,452	29,170,452
1	332XXX	Reservoirs, Dams, & Waterways	0	189,549,593	189,549,593	0	123,946,479	123,946,479	0	65,603,114	65,603,114
1	333000	Waterwheels, Turbines, & Generators	0	232,967,208	232,967,208	0	152,337,257	152,337,257	0	80,629,951	80,629,951
1	334000	Accessory Electric Equipment	0	65,358,257	65,358,257	0	42,737,764	42,737,764	0	22,620,493	22,620,493
1	335XXX	Miscellaneous Power Plant Equipment	0	13,652,835	13,652,835	0	8,927,589	8,927,589	0	4,725,246	4,725,246
1	336000	Roads, Railroads, & Bridges	0	3,900,893	3,900,893	0	2,550,794	2,550,794	0	1,350,099	1,350,099
		TOTAL HYDRAULIC PRODUCTION PLANT	0	652,854,577	652,854,577	0	426,901,608	426,901,608	0	225,952,969	225,952,969
		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	17,096,053	17,096,053	0	11,179,109	11,179,109	0	5,916,944	5,916,944
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,946	21,385,946	0	13,984,270	13,984,270	0	7,401,676	7,401,676
1	343000	Prime Movers	0	23,757,591	23,757,591	0	15,535,089	15,535,089	0	8,222,502	8,222,502
1	344000	Generators	0	219,174,100	219,174,100	0	143,317,944	143,317,944	0	75,856,156	75,856,156
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	21,751,861	21,751,861	0	14,223,542	14,223,542	0	7,528,319	7,528,319
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	1,747,621	1,747,621	0	1,142,769	1,142,769	0	604,852	604,852
		TOTAL OTHER PRODUCTION PLANT	0	306,001,220	306,001,220	0	200,094,197	200,094,197	0	105,907,023	105,907,023
		TOTAL PRODUCTION PLANT	0	1,390,409,019	1,390,409,019	0	909,188,457	909,188,457	0	481,220,562	481,220,562

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,748,679	28,748,679	0	18,798,761	18,798,761	0	9,949,918	9,949,918
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,800,857	25,800,857	0	16,871,180	16,871,180	0	8,929,677	8,929,677
1	353XXX	Station Equipment	0	262,337,515	262,337,515	0	171,542,501	171,542,501	0	90,795,014	90,795,014
1	354000	Towers & Fixtures	0	17,242,225	17,242,225	0	11,274,691	11,274,691	0	5,967,534	5,967,534
1	355000	Poles & Fixtures	0	250,810,817	250,810,817	0	164,005,193	164,005,193	0	86,805,624	86,805,624
1	356000	Overhead Conductors & Devices	0	143,271,060	143,271,060	0	93,684,946	93,684,946	0	49,586,114	49,586,114
1	357000	Underground Conduit	0	3,077,784	3,077,784	0	2,012,563	2,012,563	0	1,065,221	1,065,221
1	358000	Underground Conductors & Devices	0	2,426,443	2,426,443	0	1,586,651	1,586,651	0	839,792	839,792
1	359000	Roads & Trails	0	2,059,341	2,059,341	0	1,346,603	1,346,603	0	712,738	712,738
		TOTAL TRANSMISSION PLANT	0	735,774,721	735,774,721	0	481,123,089	481,123,089	0	254,651,632	254,651,632
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,584,856	0	2,584,856	345,137	0	345,137	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	29,004,914	0	29,004,914	22,484,912	0	22,484,912	6,520,002	0	6,520,002
3	362000	Station Equipment	131,911,337	3,052,230	134,963,567	87,611,792	2,074,845	89,686,637	44,299,545	977,385	45,276,930
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	398,079,439	0	398,079,439	257,857,911	0	257,857,911	140,221,528	0	140,221,528
99	365000	Overhead Conductors & Devices	261,680,558	0	261,680,558	166,433,951	0	166,433,951	95,246,607	0	95,246,607
99	366000	Underground Conduit	116,700,091	0	116,700,091	76,740,658	0	76,740,658	39,959,433	0	39,959,433
99	367000	Underground Conductors & Devices	204,515,693	0	204,515,693	135,103,221	0	135,103,221	69,412,472	0	69,412,472
99	368000	Line Transformers	264,430,044	0	264,430,044	182,313,775	0	182,313,775	82,116,269	0	82,116,269
99	369XXX	Services	171,072,212	0	171,072,212	112,345,286	0	112,345,286	58,726,926	0	58,726,926
99	371XXX	Installations on Customers' Premises	1,482,347	0	1,482,347	1,482,347	0	1,482,347	0	0	0
99	370XXX	Meters	52,434,685	0	52,434,685	29,409,626	0	29,409,626	23,025,059	0	23,025,059
99	373XXX	Street Light & Signal Systems	61,873,102	0	61,873,102	40,443,991	0	40,443,991	21,429,111	0	21,429,111
		TOTAL DISTRIBUTION PLANT	1,706,310,079	3,052,230	1,709,362,309	1,121,275,004	2,074,845	1,123,349,849	585,035,075	977,385	586,012,460
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,508,870	7,355,960	8,864,830	806,111	5,045,821	5,851,932	702,759	2,310,139	3,012,898
4	390XXX	Structures & Improvements	15,678,227	88,541,816	104,220,043	7,269,225	60,735,259	68,004,484	8,409,002	27,806,557	36,215,559
4	391XXX	Office Furniture & Equipment	2,637,237	54,988,986	57,626,223	2,575,208	37,719,695	40,294,903	62,029	17,269,291	17,331,320
4	392XXX	Transportation Equipment	33,317,236	21,188,113	54,505,349	23,426,002	14,533,986	37,959,988	9,891,234	6,654,127	16,545,361
4	393000	Stores Equipment	425,911	3,764,251	4,190,162	253,980	2,582,088	2,836,068	171,931	1,182,163	1,354,094
4	394000	Tools, Shop & Garage Equipment	1,752,826	13,711,346	15,464,172	766,007	9,405,298	10,171,305	986,819	4,306,048	5,292,867
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	331,736	1,969,388	2,301,124	316,374	1,350,902	1,667,276	15,362	618,486	633,848
4	396XXX	Power Operated Equipment	24,330,291	9,311,567	33,641,858	14,529,543	6,387,269	20,916,812	9,800,748	2,924,298	12,725,046
4	397XXX	Communications Equipment	25,185,647	91,612,591	116,798,238	15,138,590	62,841,657	77,980,247	10,047,057	28,770,934	38,817,991
4	398000	Miscellaneous Equipment	14,331	487,951	502,282	809	334,710	335,519	13,522	153,241	166,763
		TOTAL GENERAL PLANT	105,182,312	293,045,810	398,228,122	65,081,849	201,014,774	266,096,623	40,100,463	92,031,036	132,131,499
		TOTAL PLANT IN SERVICE	1,820,856,650	2,695,062,292	4,515,918,942	1,195,676,193	1,777,397,777	2,973,073,970	625,180,457	917,664,515	1,542,844,972

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended February 28, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(303,294,400)	(303,294,400)	0	(198,324,208)	(198,324,208)	0	(104,970,192)	(104,970,192)
E-ADEP		Hydro Production Plant	0	(133,290,092)	(133,290,092)	0	(87,158,391)	(87,158,391)	0	(46,131,701)	(46,131,701)
E-ADEP		Other Production Plant	0	(125,393,808)	(125,393,808)	0	(81,995,011)	(81,995,011)	0	(43,398,797)	(43,398,797)
E-ADEP		Transmission Plant	0	(215,650,893)	(215,650,893)	0	(141,014,119)	(141,014,119)	0	(74,636,774)	(74,636,774)
E-ADEP		Distribution Plant	(553,550,669)	(165,981)	(553,716,650)	(340,760,209)	(112,831)	(340,873,040)	(212,790,460)	(53,150)	(212,843,610)
E-ADEP		General Plant	(39,222,107)	(103,507,147)	(142,729,254)	(23,819,871)	(71,000,728)	(94,820,599)	(15,402,236)	(32,506,419)	(47,908,655)
TOTAL ACCUMULATED DEPRECIATION			(592,772,776)	(881,302,321)	(1,474,075,097)	(364,580,080)	(579,605,288)	(944,185,368)	(228,192,696)	(301,697,033)	(529,889,729)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,442,762)	(13,442,762)	0	(8,790,223)	(8,790,223)	0	(4,652,539)	(4,652,539)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(250,361)	0	(250,361)	(250,361)	0	(250,361)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,140,023)	(2,140,023)	0	(1,465,372)	(1,465,372)	0	(674,651)	(674,651)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,757,128)	(46,879,983)	(49,637,111)	(2,724,542)	(32,157,325)	(34,881,867)	(32,586)	(14,722,658)	(14,755,244)
E-AAAMT		General Plant - 390200, 396200	0	(128,947)	(128,947)	0	(88,451)	(88,451)	0	(40,496)	(40,496)
TOTAL ACCUMULATED AMORTIZATION			(3,007,489)	(62,591,715)	(65,599,204)	(2,974,903)	(42,501,371)	(45,476,274)	(32,586)	(20,090,344)	(20,122,930)
TOTAL ACCUMULATED DEPR/AMORT			(595,780,265)	(943,894,036)	(1,539,674,301)	(367,554,983)	(622,106,659)	(989,661,642)	(228,225,282)	(321,787,377)	(550,012,659)
NET ELECTRIC UTILITY PLANT before ADFIT			1,225,076,385	1,751,168,256	2,976,244,641	828,121,210	1,155,291,118	1,983,412,328	396,955,175	595,877,138	992,832,313
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	47,833	47,833	0	31,278	31,278	0	16,555	16,555
12		ADFIT - Electric Plant In Service (282900)	0	(546,748,811)	(546,748,811)	0	(364,358,875)	(364,358,875)	0	(182,389,936)	(182,389,936)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,393,988)	(62,393,988)	0	(42,799,156)	(42,799,156)	0	(19,594,832)	(19,594,832)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(156,411)	(156,411)	0	(107,290)	(107,290)	0	(49,121)	(49,121)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(174,322)	(174,322)	0	(119,576)	(119,576)	0	(54,746)	(54,746)
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	(6,567,651)	(6,567,651)	0	(4,294,587)	(4,294,587)	0	(2,273,064)	(2,273,064)
1		ADFIT - CDA Settlement Costs (283333)	0	246,946	246,946	0	161,478	161,478	0	85,468	85,468
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,387,145)	(1,387,145)	0	(924,407)	(924,407)	0	(462,738)	(462,738)
TOTAL ACCUMULATED DFIT			0	(617,133,549)	(617,133,549)	0	(412,411,135)	(412,411,135)	0	(204,722,414)	(204,722,414)
NET ELECTRIC UTILITY PLANT			1,225,076,385	1,134,034,707	2,359,111,092	828,121,210	742,879,983	1,571,001,193	396,955,175	391,154,724	788,109,899

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.978%	32.022%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.641%	33.359%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2019
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	1,225,076,385	1,134,034,707	2,359,111,092	828,121,210	742,879,983	1,571,001,193	396,955,175	391,154,724	788,109,899
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	98,009	238,616	336,625	89,906	163,679	253,585	8,103	74,937	83,040
4	Accumulated Amortization - AFUDC (182318)	(2,522)	(9,464)	(11,986)	(2,360)	(6,492)	(8,852)	(162)	(2,972)	(3,134)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(200,728)	0	(200,728)	200,728	0	200,728
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)	(3,136,484)	0	(3,136,484)	(1,005,189)	0	(1,005,189)	(2,131,295)	0	(2,131,295)
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)	8,164,630	0	8,164,630	5,200,806	0	5,200,806	2,963,824	0	2,963,824
99	ADFIT - Kettle Falls Disallowed (190420)	15,779	0	15,779	15,779	0	15,779	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)	1,729,828	0	1,729,828	0	0	0	1,729,828	0	1,729,828
99	ADFIT - Boulder Park Disallowed (190040)	182,736	0	182,736	0	0	0	182,736	0	182,736
99	Investment in WNP3 Exchange Power (124900, 124930)	2,449,638	0	2,449,638	2,449,638	0	2,449,638	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(440,291)	0	(440,291)	(440,291)	0	(440,291)	0	0	0
99	CDA Lake Settlement - WA (182382)	342,266	0	342,266	342,266	0	342,266	0	0	0
99	CDA Lake Settlement - ID (186382)	64,531	0	64,531	0	0	0	64,531	0	64,531
99	ADFIT - CDA Lake Settlement - Direct (283382)	(85,429)	0	(85,429)	(71,877)	0	(71,877)	(13,552)	0	(13,552)
99	CDA CDR Fund - Direct (182324)	24,896	0	24,896	24,896	0	24,896	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	176,191	0	176,191	164,114	0	164,114	12,077	0	12,077
99	ADFIT - Spokane River Relicensing (283322)	(36,986)	0	(36,986)	(34,453)	0	(34,453)	(2,533)	0	(2,533)
99	Spokane River PM&Es (182323)	160,452	0	160,452	104,211	0	104,211	56,241	0	56,241
99	ADFIT - Spokane River PM&Es (283323)	(33,710)	0	(33,710)	(21,899)	0	(21,899)	(11,811)	0	(11,811)
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)	(1,966,892)	(70)	(1,966,962)	(903,924)	(48)	(903,972)	(1,062,968)	(22)	(1,062,990)
2	Rate Base - Regulatory Liability-Non-plant Excess	(2,101,729)	0	(2,101,729)	(1,466,121)	0	(1,466,121)	(635,608)	0	(635,608)
99	Customer Deposits (235199)	(1,980,714)	0	(1,980,714)	(1,980,714)	0	(1,980,714)	0	0	0
C-WKC	Working Capital	69,856,517	0	69,856,517	46,925,131	0	46,925,131	22,931,386	0	22,931,386
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	66,149,542	229,082	66,378,624	45,052,465	157,139	45,209,604	21,097,077	71,943	21,169,020
	NET RATE BASE	1,291,225,927	1,134,263,789	2,425,489,716	873,173,675	743,037,122	1,616,210,797	418,052,252	391,226,667	809,278,919

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,289,069				8,289,069	8,289,069		5,420,222	5,420,222		2,868,847	2,868,847	
1	Hydro (ED-AN)	12,147,392				12,147,392	12,147,392		7,943,180	7,943,180		4,204,212	4,204,212	
1	Other (ED-AN)	9,800,951				9,800,951	9,800,951		6,408,842	6,408,842		3,392,109	3,392,109	
Total Electric Production		30,237,412				30,237,412	30,237,412		19,772,244	19,772,244		10,465,168	10,465,168	
Electric Transmission														
1	ED-AN	12,986,538				12,986,538	12,986,538		8,491,897	8,491,897		4,494,641	4,494,641	
Total Electric Transmissio		12,986,538				12,986,538	12,986,538		8,491,897	8,491,897		4,494,641	4,494,641	
Electric Distribution														
3	ED-AN	60,128					60,128		40,874	40,874		19,254	19,254	
	ED-ID	17,850,147				17,850,147	17,850,147				17,850,147		17,850,147	
	ED-WA	32,504,673				32,504,673	32,504,673	32,504,673		32,504,673				
Total Electric Distribution		50,414,948				50,354,820	60,128	50,414,948	32,504,673	40,874	32,545,547	17,850,147	19,254	17,869,401
Gas Underground Storage														
	GD-AN	928,791		928,791										
	GD-OR	146,005			146,005									
Total Gas Underground St		1,074,796		928,791	146,005									
Gas Distribution														
	GD-AN	62,022		62,022										
	GD-ID	5,649,264		5,649,264										
	GD-WA	11,793,844		11,793,844										
	GD-OR	7,856,017			7,856,017									
Total Gas Distribution		25,361,147		17,505,130	7,856,017									
General Plant														
4	ED-AN	2,218,331		2,218,331			2,218,331		1,521,664	1,521,664		696,667	696,667	
	ED-ID	256,332		256,332		256,332	256,332				256,332		256,332	
	ED-WA	547,123		547,123		547,123	547,123	547,123		547,123				
7,4	CD-AA	21,900,363	15,456,838	4,492,422	1,951,103		15,456,838	15,456,838	10,602,618	10,602,618		4,854,220	4,854,220	
9,4	CD-AN	1,016,887	791,880	225,007			791,880	791,880	543,190	543,190		248,690	248,690	
9	CD-ID	353,562	275,329	78,233		275,329	275,329				275,329		275,329	
9	CD-WA	807,684	628,968	178,716		628,968	628,968	628,968		628,968				
8	GD-AA	365,117		254,764	110,353									
	GD-AN	30,719		30,719										
	GD-ID	25,646		25,646										
	GD-WA	539,229		539,229										
	GD-OR	188,947			188,947									
Total General Plant		28,249,940	20,174,801	5,824,736	2,250,403	1,707,752	18,467,049	20,174,801	1,176,091	12,667,472	13,843,563	531,661	5,799,577	6,331,238
Total Depreciation Expens		148,324,781	113,813,699	24,258,657	10,252,425	52,062,572	61,751,127	113,813,699	33,680,764	40,972,487	74,653,251	18,381,808	20,778,640	39,160,448

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 February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	67.978%	32.022%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2019
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	234,601	234,601		234,601	234,601		153,406	153,406		81,195	81,195
Total Production/Transmission			1,153,001	1,153,001		1,153,001	1,153,001		753,948	753,948		399,053	399,053
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	654,784	462,133	134,316	58,335			317,000	317,000		145,133	145,133
9,1		CD-AN	9,729	7,576	2,153		7,576		4,954	4,954		2,622	2,622
		GD-ID	14,942		14,942								
		GD-WA	24,862		24,862								
		GD-OR	8,068			8,068							
Total General Plant - 303000			712,385	469,709	176,273	66,403			321,954	321,954		147,755	147,755
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	27,041,066	19,085,043	5,546,934	2,409,089			13,091,385	13,091,385		5,993,658	5,993,658
9,4		CD-AN	23,644	18,412	5,232				12,630	12,630		5,782	5,782
9,4		CD-ID	9,214	7,175	2,039		7,175				7,175		7,175
9,4		CD-WA	1,421,522	1,106,982	314,540		1,106,982		1,106,982	1,106,982			0
4		ED-AN	2,251,534	2,251,534			2,251,534		1,544,440	1,544,440		707,094	707,094
		ED-ID	0	0			0				0		0
		ED-WA	541,453	541,453			541,453		541,453	541,453			
8		GD-AA	130,979		91,392	39,587							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			31,419,412	23,010,599	5,960,137	2,448,676			1,648,435	14,648,455		7,175	6,706,534
Gas Underground Storage													
		GD-AN	114		114								
Total Gas Underground Storage			114		114								
General Plant - 390200, 396200													
7,4		CD-AA	0	0	0	0			0	0		0	0
4		ED-AN	48,031	48,031			48,031		32,947	32,947		15,084	15,084
		GD-OR	0			0							
Total General Plant - 390200, 396200			48,031	48,031	0	0			32,947	32,947		15,084	15,084
Total Amortization Expense			33,362,962	24,711,359	6,136,524	2,515,079			1,678,454	15,757,304		7,175	7,268,426

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(303,294,400)	(303,294,400)			(303,294,400)	(303,294,400)		(198,324,208)	(198,324,208)		(104,970,192)	(104,970,192)	
1	Hydro (ED-AN)	(133,290,092)	(133,290,092)			(133,290,092)	(133,290,092)		(87,158,391)	(87,158,391)		(46,131,701)	(46,131,701)	
1	Other (ED-AN)	(125,393,808)	(125,393,808)			(125,393,808)	(125,393,808)		(81,995,011)	(81,995,011)		(43,398,797)	(43,398,797)	
Total Electric Production		(561,978,300)	(561,978,300)			(561,978,300)	(561,978,300)		(367,477,610)	(367,477,610)		(194,500,690)	(194,500,690)	
Electric Transmission														
1	ED-AN	(215,650,893)	(215,650,893)			(215,650,893)	(215,650,893)		(141,014,119)	(141,014,119)		(74,636,774)	(74,636,774)	
Total Electric Transmissic		(215,650,893)	(215,650,893)			(215,650,893)	(215,650,893)		(141,014,119)	(141,014,119)		(74,636,774)	(74,636,774)	
Electric Distribution														
3	ED-AN	(165,981)	(165,981)			(165,981)	(165,981)		(112,831)	(112,831)		(53,150)	(53,150)	
	ED-ID	(212,790,460)	(212,790,460)			(212,790,460)	(212,790,460)				(212,790,460)		(212,790,460)	
	ED-WA	(340,760,209)	(340,760,209)			(340,760,209)	(340,760,209)	(340,760,209)		(340,760,209)				
Total Electric Distribution		(553,716,650)	(553,716,650)			(553,550,669)	(165,981)	(553,716,650)	(340,760,209)	(112,831)	(340,873,040)	(212,790,460)	(53,150)	(212,843,610)
Gas Underground Storage														
	GD-AN	(16,012,181)		(16,012,181)										
	GD-OR	(1,111,707)			(1,111,707)									
Total Gas Underground S		(17,123,888)		(16,012,181)	(1,111,707)									
Gas Distribution														
	GD-AN	(1,775,358)		(1,775,358)										
	GD-ID	(76,683,284)		(76,683,284)										
	GD-WA	(145,451,046)		(145,451,046)										
	GD-OR	(110,163,264)			(110,163,264)									
Total Gas Distribution		(334,072,952)		(223,909,688)	(110,163,264)									
General Plant														
4	ED-AN	(47,185,586)	(47,185,586)			(47,185,586)	(47,185,586)		(32,366,953)	(32,366,953)		(14,818,633)	(14,818,633)	
	ED-ID	(10,588,510)	(10,588,510)			(10,588,510)	(10,588,510)				(10,588,510)		(10,588,510)	
	ED-WA	(20,331,916)	(20,331,916)			(20,331,916)	(20,331,916)	(20,331,916)			(20,331,916)			
7,4	CD-AA	(65,373,233)	(46,139,121)	(13,410,011)	(5,824,101)	(46,139,121)	(46,139,121)		(31,649,130)	(31,649,130)		(14,489,991)	(14,489,991)	
9,4	CD-AN	(13,075,700)	(10,182,440)	(2,893,260)		(10,182,440)	(10,182,440)		(6,984,645)	(6,984,645)		(3,197,795)	(3,197,795)	
9	CD-ID	(6,181,508)	(4,813,726)	(1,367,782)		(4,813,726)	(4,813,726)				(4,813,726)		(4,813,726)	
9	CD-WA	(4,479,030)	(3,487,955)	(991,075)		(3,487,955)	(3,487,955)	(3,487,955)			(3,487,955)			
8	GD-AA	(2,262,615)		(1,578,762)	(683,853)									
	GD-AN	(3,034,497)		(3,034,497)										
	GD-ID	(1,968,382)		(1,968,382)										
	GD-WA	(7,095,071)		(7,095,071)										
	GD-OR	(4,590,886)			(4,590,886)									
Total General Plant		(186,166,934)	(142,729,254)	(32,338,840)	(11,098,840)	(39,222,107)	(103,507,147)	(142,729,254)	(23,819,871)	(71,000,728)	(94,820,599)	(15,402,236)	(32,506,419)	(47,908,655)
Total Accumulated Depr		(1,868,709,617)	(1,474,075,097)	(272,260,709)	(122,373,811)	(592,772,776)	(881,302,321)	(1,474,075,097)	(364,580,080)	(579,605,288)	(944,185,368)	(228,192,696)	(301,697,033)	(529,889,729)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%		34.610%				
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	67.978%		32.022%				
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(11,672,021)	(11,672,021)			(11,672,021)	(11,672,021)		(7,632,335)	(7,632,335)		(4,039,686)	(4,039,686)		
1	Misc Intangible Plt (3030 ED-AN)	(1,770,741)	(1,770,741)			(1,770,741)	(1,770,741)		(1,157,888)	(1,157,888)		(612,853)	(612,853)		
Total Production/Transmission		(13,442,762)	(13,442,762)			(13,442,762)	(13,442,762)		(8,790,223)	(8,790,223)		(4,652,539)	(4,652,539)		
Distribution															
	Franchises (302000) ED-WA	(209,643)	(209,643)			(209,643)	(209,643)		(209,643)	(209,643)					
	Misc Intangible Plt (3030 ED-WA)	(40,718)	(40,718)			(40,718)	(40,718)		(40,718)	(40,718)					
Total Distribution		(250,361)	(250,361)			(250,361)	(250,361)		(250,361)	(250,361)					
General Plant - 303000															
7,4	CD-AA	(2,918,213)	(2,059,616)	(598,613)	(259,984)		(2,059,616)	(2,059,616)		(1,412,794)	(1,412,794)		(646,822)	(646,822)	
9,1	CD-AN	(103,254)	(80,407)	(22,847)			(80,407)	(80,407)		(52,578)	(52,578)		(27,829)	(27,829)	
	GD-ID	(96,350)		(96,350)											
	GD-WA	(207,865)		(207,865)											
	GD-OR	(94,065)			(94,065)										
Total General Plant - 303000		(3,419,747)	(2,140,023)	(925,675)	(354,049)		(2,140,023)	(2,140,023)		(1,465,372)	(1,465,372)		(674,651)	(674,651)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(61,650,542)	(43,511,720)	(12,646,375)	(5,492,447)		(43,511,720)	(43,511,720)		(29,846,865)	(29,846,865)		(13,664,855)	(13,664,855)	
9,4	CD-AN	(32,901)	(25,621)	(7,280)			(25,621)	(25,621)		(17,575)	(17,575)		(8,046)	(8,046)	
9	CD-ID	(41,845)	(32,586)	(9,259)		(32,586)	(32,586)				(32,586)		(32,586)	(32,586)	
9	CD-WA	(317,620)	(247,340)	(70,280)		(247,340)	(247,340)		(247,340)		0		0	0	
4	ED-AN	(3,342,642)	(3,342,642)				(3,342,642)	(3,342,642)		(2,292,885)	(2,292,885)		(1,049,757)	(1,049,757)	
	ED-ID	0	0			0	0				0		0	0	
	ED-WA	(2,477,202)	(2,477,202)			(2,477,202)	(2,477,202)		(2,477,202)	(2,477,202)					
8	GD-AA	(469,332)		(327,481)	(141,851)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(68,332,084)	(49,637,111)	(13,060,675)	(5,634,298)		(2,757,128)	(46,879,983)	(49,637,111)	(2,724,542)	(32,157,325)	(34,634,527)	(32,586)	(14,722,658)	(14,755,244)
Gas Underground Storage															
	GD-AN	(130,347)		(130,347)											
Total Gas Underground Storage		(130,347)		(130,347)											
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	(128,947)	(128,947)				(128,947)	(128,947)		(88,451)	(88,451)		(40,496)	(40,496)	
	ED-WA	0	0			0	0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(128,947)	(128,947)	0	0		0	(128,947)	(128,947)	0	(88,451)	(88,451)	0	(40,496)	(40,496)
Total Accumulated Amortization		(85,704,248)	(65,599,204)	(14,116,697)	(5,988,347)		(3,007,489)	(62,591,715)	(65,599,204)	(2,974,903)	(42,501,371)	(45,228,934)	(32,586)	(20,090,344)	(20,122,930)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	476,887	91,834	362,279	22,774	476,887	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,747,204	0	0	0	0	2,747,204	0	0	2,747,204	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9	CD-WA / ID / AN	1,765,571	714,277	340,480	320,146	1,374,903	202,956	96,745	90,967	390,668	0	0	
	TOTAL ACCOUNT	15,774,787	806,111	702,759	7,355,960	8,864,830	2,950,160	96,745	2,129,258	5,176,163	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,280,776	1,109,919	2,530,748	4,640,109	8,280,776	0	0	0	0	0	0	
99	GD-WA / ID / AN	10,691,144	0	0	0	0	10,691,144	0	0	10,691,144	0	0	
99	GD-OR / AS	3,720,520	0	0	0	0	0	0	0	0	3,720,520	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	107,144,606	0	0	75,620,520	75,620,520	0	0	21,978,573	21,978,573	0	9,545,513	
9	CD-WA / ID / AN	26,092,159	6,159,306	5,878,254	8,281,187	20,318,747	1,750,118	1,670,260	2,353,034	5,773,412	0	0	
	TOTAL ACCOUNT	155,929,205	7,269,225	8,409,002	88,541,816	104,220,043	12,441,262	1,670,260	24,331,607	38,443,129	3,720,520	9,545,513	13,266,033
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,728,741	652,033	0	2,076,708	2,728,741	0	0	0	0	0	0	
99	GD-WA / ID / AN	312,413	0	0	0	0	312,413	0	0	312,413	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	356,356	0	0	0	0	0	0	248,651	248,651	0	107,705	
7	CD-AA	74,833,955	0	0	52,816,309	52,816,309	0	0	15,350,689	15,350,689	0	6,666,957	
9	CD-WA / ID / AN	2,672,522	1,923,175	62,029	95,969	2,081,173	546,455	17,625	27,269	591,349	0	0	
	TOTAL ACCOUNT	80,903,987	2,575,208	62,029	54,988,986	57,626,223	858,868	17,625	15,626,609	16,503,102	0	6,774,662	6,774,662
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	44,722,840	21,462,879	9,128,970	14,130,991	44,722,840	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,233,999	0	0	0	0	8,991,901	2,498,036	1,744,062	13,233,999	0	0	
99	GD-OR / AS	3,801,108	0	0	0	0	0	0	0	0	3,801,108	0	
8	GD-AA	21,188	0	0	0	0	0	0	14,784	14,784	0	6,404	
7	CD-AA	6,912,953	0	0	4,879,024	4,879,024	0	0	1,418,054	1,418,054	0	615,875	
9	CD-WA / ID / AN	6,296,770	1,963,123	762,264	2,178,097	4,903,484	557,806	216,591	618,889	1,393,286	0	0	
	TOTAL ACCOUNT	74,988,858	23,426,002	9,891,234	21,188,112	54,505,348	9,549,707	2,714,627	3,795,789	16,060,123	3,801,108	622,279	4,423,387

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,373	9,276	12,736	373,361	395,373	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,873,048	244,704	159,195	3,390,889	3,794,788	69,531	45,234	963,495	1,078,260	0	0	
		TOTAL ACCOUNT	5,381,223	253,980	171,931	3,764,250	4,190,161	157,691	45,234	963,495	1,166,420	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,218,057	754,242	230,090	4,233,725	5,218,057	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,517,447	0	0	0	0	1,844,828	296,409	376,210	2,517,447	0	0	
99		GD-OR / AS	868,286	0	0	0	0	0	0	0	0	868,286	868,286	
8		GD-AA	4,583,848	0	0	0	0	0	0	3,198,426	3,198,426	0	1,385,422	
7		CD-AA	13,228,208	0	0	9,336,205	9,336,205	0	0	2,713,502	2,713,502	0	1,178,501	
9		CD-WA / ID / AN	1,168,455	11,765	756,729	141,417	909,911	3,343	215,019	40,182	258,544	0	0	
		TOTAL ACCOUNT	27,584,301	766,007	986,819	13,711,347	15,464,173	1,848,171	511,428	6,328,320	8,687,919	868,286	2,563,923	3,432,209
	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	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,378,496	316,374	15,362	1,046,760	1,378,496	0	0	0	0	0	0	
99		GD-WA / ID / AN	104,391	0	0	0	0	10,785	0	93,606	104,391	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	166,785	0	0	0	0	0	0	116,376	116,376	0	50,409	
7		CD-AA	1,305,109	0	0	921,120	921,120	0	0	267,717	267,717	0	116,272	
9		CD-WA / ID / AN	1,936	0	0	1,508	1,508	0	0	428	428	0	0	
		TOTAL ACCOUNT	2,997,634	316,374	15,362	1,969,388	2,301,124	10,785	0	478,127	488,912	40,917	166,681	207,598
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,240,719	14,277,170	9,485,900	8,477,649	32,240,719	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,320,291	252,374	314,848	460,928	1,028,150	71,710	89,462	130,969	292,141	0	0	
		TOTAL ACCOUNT	38,185,892	14,529,544	9,800,748	9,311,567	33,641,859	2,456,005	937,147	1,059,965	4,453,117	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
-----------	---------------------	-------	-----------	-----------	-----------	-------	-----------	-----------	-----------	-------	-----------	-----------	-------

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,399,874	12,321,022	7,098,463	45,980,389	65,399,874	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,221,461	0	0	0	0	738,672	482,789	0	1,221,461	0	0	
99		GD-OR / AS	1,211,022	0	0	0	0	0	0	0	0	1,211,022	0	
8		GD-AA	1,153,037	0	0	0	0	0	0	804,543	804,543	0	348,494	
7		CD-AA	53,843,286	0	0	38,001,515	38,001,515	0	0	11,044,873	11,044,873	0	4,796,898	
9		CD-WA/ ID / AN	17,203,459	2,817,568	2,948,593	7,630,688	13,396,849	800,590	837,820	2,168,200	3,806,610	0	0	
		TOTAL ACCOUNT	140,032,139	15,138,590	10,047,056	91,612,592	116,798,238	1,539,262	1,320,609	14,017,616	16,877,487	1,211,022	5,145,392	6,356,414
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	156,730	0	6,846	149,884	156,730	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	478,998	0	0	338,067	338,067	0	0	98,257	98,257	0	42,674	
9		CD-WA/ ID / AN	9,612	809	6,676	0	7,485	230	1,897	0	2,127	0	0	
		TOTAL ACCOUNT	647,707	809	13,522	487,951	502,282	230	1,897	98,257	100,384	2,367	42,674	45,041
		TOTAL GENERAL PLANT	542,539,574	65,081,850	40,100,462	293,045,810	398,228,122	31,812,141	7,315,572	68,829,043	107,956,756	10,561,240	25,793,456	36,354,696

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,730,685	319,716	0	10,410,969	10,730,685	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,821,749	0	0	6,931,994	6,931,994	0	0	2,014,735	2,014,735	0	875,020	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	22,974,814	319,716	0	17,494,082	17,813,798	1,022,594	779,605	2,057,674	3,859,873	426,123	875,020	1,301,143
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,134,400	2,871,917	0	11,262,483	14,134,400	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	663,886	0	0	0	0	0	0	463,233	463,233	0	200,653	
7		CD-AA	87,742,512	0	0	61,926,910	61,926,910	0	0	17,998,622	17,998,622	0	7,816,980	
9		CD-WA / ID / AN	183,939	0	44,919	98,320	143,239	0	12,763	27,937	40,700	0	0	
		TOTAL ACCOUNT	102,724,737	2,871,917	44,919	73,287,713	76,204,549	0	12,763	18,489,792	18,502,555	0	8,017,633	8,017,633
	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	2,249,535	0	0	1,587,677	1,587,677	0	0	461,447	461,447	0	200,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,249,535	0	0	1,587,677	1,587,677	0	0	461,447	461,447	0	200,411	200,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,501	0	0	21,405,955	21,405,955	0	0	6,221,491	6,221,491	0	2,702,055	2,702,055
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,501	0	0	21,405,955	21,405,955	0	0	6,221,491	6,221,491	0	2,702,055	2,702,055
	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	1,618,883	0	0	1,142,575	1,142,575	0	0	332,082	332,082	0	144,226	144,226
9		CD-WA / ID / AN	7,094,889	5,525,003	0	0	5,525,003	1,569,886	0	0	1,569,886	0	0	0
		TOTAL ACCOUNT	8,713,772	5,525,003	0	1,142,575	6,667,578	1,569,886	0	332,082	1,901,968	0	144,226	144,226
	TOTAL		267,823,563	8,716,636	44,919	186,082,649	194,844,204	2,592,480	792,368	48,245,991	51,630,839	426,123	20,922,397	21,348,520

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,571,536)	(61,806,239)	(17,963,549)	(7,801,748)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(754,753)	(587,749)	(167,004)	0
7	282919	CD-AA	(221,615)	(156,411)	(45,460)	(19,744)
7	283750	CD-AA	(246,990)	(174,321)	(50,665)	(22,004)
		Total	(88,794,894)	(62,724,720)	(18,226,678)	(7,843,496)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended February 28, 2019	
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	3,321,511	3,321,511	0	0	0	0	3,321,511
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	851	851	0	0	0	0	851
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,913)	(1,913)	0	0	0	0	(1,913)
7/4	154560 Supply Chain Invoice Price Variance	0	0	9	9	0	0	0	0	9
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,448,080	26,339,356	0	80,787,436	46,925,131	22,931,386	7,522,949	3,407,970	0
TOTAL		54,448,080	26,339,356	3,320,458	84,107,894	46,925,131	22,931,386	7,522,949	3,407,970	3,320,458

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