

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended December 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,150,000	8,150,000	0	5,329,285	5,329,285	0	2,820,715	2,820,715
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	1,146,544	1,146,544	0	749,725	749,725	0	396,819	396,819
1	182381	CDA Settlement Past Storage	0	30,979,835	30,979,835	0	20,257,714	20,257,714	0	10,722,121	10,722,121
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,686,286	19,006,002	319,716	12,476,441	12,796,157	0	6,209,845	6,209,845
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,704	77,307,123	79,648,827	2,309,036	53,028,821	55,337,857	32,668	24,278,302	24,310,970
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,451,288	1,451,288	0	995,511	995,511	0	455,777	455,777
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,591,255	14,591,255	0	6,680,346	6,680,346
4	303121	Misc Intangible Plant-AMI Software	11,782,513	1,679,615	13,462,128	11,782,513	1,152,132	12,934,645	0	527,483	527,483
TOTAL INTANGIBLE PLANT			15,046,637	277,439,475	292,486,112	15,013,969	187,201,456	202,215,425	32,668	90,238,019	90,270,687
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	0	139,536,270	139,536,270	0	91,242,767	91,242,767	0	48,293,503	48,293,503
1	312000	Boiler Plant	0	188,320,384	188,320,384	0	123,142,699	123,142,699	0	65,177,685	65,177,685
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,778,245	56,778,245	0	37,127,294	37,127,294	0	19,650,951	19,650,951
1	315000	Accessory Electric Equipment	0	29,586,270	29,586,270	0	19,346,462	19,346,462	0	10,239,808	10,239,808
1	316000	Miscellaneous Power Plant Equipment	0	17,125,345	17,125,345	0	11,198,263	11,198,263	0	5,927,082	5,927,082
TOTAL STEAM PRODUCTION PLANT			0	434,931,756	434,931,756	0	284,401,875	284,401,875	0	150,529,881	150,529,881
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	87,218,498	87,218,498	0	57,032,176	57,032,176	0	30,186,322	30,186,322
1	332XXX	Reservoirs, Dams, & Waterways	0	194,774,433	194,774,433	0	127,363,002	127,363,002	0	67,411,431	67,411,431
1	333000	Waterwheels, Turbines, & Generators	0	235,770,613	235,770,613	0	154,170,404	154,170,404	0	81,600,209	81,600,209
1	334000	Accessory Electric Equipment	0	67,117,117	67,117,117	0	43,887,883	43,887,883	0	23,229,234	23,229,234
1	335XXX	Miscellaneous Power Plant Equipment	0	14,110,182	14,110,182	0	9,226,648	9,226,648	0	4,883,534	4,883,534
1	336000	Roads, Railroads, & Bridges	0	4,339,913	4,339,913	0	2,837,869	2,837,869	0	1,502,044	1,502,044
TOTAL HYDRAULIC PRODUCTION PLANT			0	667,144,032	667,144,032	0	436,245,483	436,245,483	0	230,898,549	230,898,549
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,135,613	17,135,613	0	11,204,977	11,204,977	0	5,930,636	5,930,636
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,223	21,388,223	0	13,985,759	13,985,759	0	7,402,464	7,402,464
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,561,242	219,561,242	0	143,571,096	143,571,096	0	75,990,146	75,990,146
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	22,069,688	22,069,688	0	14,431,369	14,431,369	0	7,638,319	7,638,319
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	1,748,777	1,748,777	0	1,143,525	1,143,525	0	605,252	605,252
TOTAL OTHER PRODUCTION PLANT			0	306,499,652	306,499,652	0	200,420,121	200,420,121	0	106,079,531	106,079,531
TOTAL PRODUCTION PLANT			0	1,408,575,440	1,408,575,440	0	921,067,479	921,067,479	0	487,507,961	487,507,961

RESULTS OF OPERATIONS	
ELECTRIC UTILITY PLANT	
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Report ID: E-PLT-12E

AVISTA UTILITIES

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

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TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,481,413	28,481,413	0	18,623,996	18,623,996	0	9,857,417	9,857,417
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,258,100	26,258,100	0	17,170,172	17,170,172	0	9,087,928	9,087,928
1	353XXX	Station Equipment	0	267,329,893	267,329,893	0	174,807,017	174,807,017	0	92,522,876	92,522,876
1	354000	Towers & Fixtures	0	17,291,380	17,291,380	0	11,306,833	11,306,833	0	5,984,547	5,984,547
1	355000	Poles & Fixtures	0	262,715,686	262,715,686	0	171,789,787	171,789,787	0	90,925,899	90,925,899
1	356000	Overhead Conductors & Devices	0	147,347,807	147,347,807	0	96,350,731	96,350,731	0	50,997,076	50,997,076
1	357000	Underground Conduit	0	3,188,359	3,188,359	0	2,084,868	2,084,868	0	1,103,491	1,103,491
1	358000	Underground Conductors & Devices	0	2,537,018	2,537,018	0	1,658,956	1,658,956	0	878,062	878,062
1	359000	Roads & Trails	0	2,053,944	2,053,944	0	1,343,074	1,343,074	0	710,870	710,870
TOTAL TRANSMISSION PLANT			0	757,203,600	757,203,600	0	495,135,434	495,135,434	0	262,068,166	262,068,166
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	2,594,321	0	2,594,321	354,602	0	354,602	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,129,157	0	34,129,157	27,406,930	0	27,406,930	6,722,227	0	6,722,227
3	362000	Station Equipment	135,315,748	3,078,793	138,394,541	90,565,340	2,086,375	92,651,715	44,750,408	992,418	45,742,826
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	405,822,340	0	405,822,340	263,293,555	0	263,293,555	142,528,785	0	142,528,785
99	365000	Overhead Conductors & Devices	268,711,284	0	268,711,284	171,085,433	0	171,085,433	97,625,851	0	97,625,851
99	366000	Underground Conduit	118,894,638	0	118,894,638	78,298,358	0	78,298,358	40,596,280	0	40,596,280
99	367000	Underground Conductors & Devices	209,476,662	0	209,476,662	139,023,710	0	139,023,710	70,452,952	0	70,452,952
99	368000	Line Transformers	269,657,907	0	269,657,907	186,142,660	0	186,142,660	83,515,247	0	83,515,247
99	369XXX	Services	173,790,797	0	173,790,797	114,114,280	0	114,114,280	59,676,517	0	59,676,517
99	371XXX	Installations on Customers' Premises	1,491,786	0	1,491,786	1,491,786	0	1,491,786	0	0	0
99	370XXX	Meters	56,558,730	0	56,558,730	33,472,851	0	33,472,851	23,085,879	0	23,085,879
99	373XXX	Street Light & Signal Systems	63,205,472	0	63,205,472	41,304,831	0	41,304,831	21,900,641	0	21,900,641
TOTAL DISTRIBUTION PLANT			1,750,189,643	3,078,793	1,753,268,436	1,155,256,733	2,086,375	1,157,343,108	594,932,910	992,418	595,925,328
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,528,513	7,508,712	9,037,225	826,445	5,150,601	5,977,046	702,068	2,358,111	3,060,179
4	390XXX	Structures & Improvements	15,028,110	91,303,715	106,331,825	6,699,209	62,629,783	69,328,992	8,328,901	28,673,932	37,002,833
4	391XXX	Office Furniture & Equipment	4,557,879	55,208,417	59,766,296	4,494,908	37,870,214	42,365,122	62,971	17,338,203	17,401,174
4	392XXX	Transportation Equipment	34,384,453	22,496,481	56,880,934	24,201,353	15,431,461	39,632,814	10,183,100	7,065,020	17,248,120
4	393000	Stores Equipment	435,623	3,813,577	4,249,200	261,432	2,615,923	2,877,355	174,191	1,197,654	1,371,845
4	394000	Tools, Shop & Garage Equipment	1,769,611	14,040,685	15,810,296	780,685	9,631,208	10,411,893	988,926	4,409,477	5,398,403
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	351,834	2,091,821	2,443,655	336,217	1,434,885	1,771,102	15,617	656,936	672,553
4	396XXX	Power Operated Equipment	24,195,984	9,359,082	33,555,066	14,385,821	6,419,862	20,805,683	9,810,163	2,939,220	12,749,383
4	397XXX	Communications Equipment	27,724,903	93,726,864	121,451,767	17,676,442	64,291,942	81,968,384	10,048,461	29,434,922	39,483,383
4	398000	Miscellaneous Equipment	13,508	495,301	508,809	0	339,752	339,752	13,508	155,549	169,057
TOTAL GENERAL PLANT			109,990,418	300,158,496	410,148,914	69,662,512	205,893,720	275,556,232	40,327,906	94,264,776	134,592,682
TOTAL PLANT IN SERVICE			1,875,226,698	2,746,455,804	4,621,682,502	1,239,933,214	1,811,384,464	3,051,317,678	635,293,484	935,071,340	1,570,364,824

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For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(305,519,658)	(305,519,658)	0	(199,779,304)	(199,779,304)	0	(105,740,354)	(105,740,354)
E-ADEP		Hydro Production Plant	0	(135,457,396)	(135,457,396)	0	(88,575,591)	(88,575,591)	0	(46,881,805)	(46,881,805)
E-ADEP		Other Production Plant	0	(128,351,151)	(128,351,151)	0	(83,928,818)	(83,928,818)	0	(44,422,333)	(44,422,333)
E-ADEP		Transmission Plant	0	(218,496,331)	(218,496,331)	0	(142,874,751)	(142,874,751)	0	(75,621,580)	(75,621,580)
E-ADEP		Distribution Plant	(567,192,691)	(181,871)	(567,374,562)	(349,292,356)	(123,247)	(349,415,603)	(217,900,335)	(58,624)	(217,958,959)
E-ADEP		General Plant	(40,489,366)	(106,179,738)	(146,669,104)	(24,746,711)	(72,833,991)	(97,580,702)	(15,742,655)	(33,345,747)	(49,088,402)
		TOTAL ACCUMULATED DEPRECIATION	(607,682,057)	(894,186,145)	(1,501,868,202)	(374,039,067)	(588,115,702)	(962,154,769)	(233,642,990)	(306,070,443)	(539,713,433)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,826,977)	(13,826,977)	0	(9,041,460)	(9,041,460)	0	(4,785,517)	(4,785,517)
E-AAMT		Distribution-Franchises/Misc Intangibles	(260,367)	0	(260,367)	(260,367)	0	(260,367)	0	0	0
E-AAMT		General Plant - 303000	0	(2,282,553)	(2,282,553)	0	(1,563,065)	(1,563,065)	0	(719,488)	(719,488)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,787,771)	(50,938,124)	(53,725,895)	(2,765,299)	(34,941,006)	(37,706,305)	(22,472)	(15,997,118)	(16,019,590)
E-AAMT		General Plant - 390200, 396200	0	(144,957)	(144,957)	0	(99,433)	(99,433)	0	(45,524)	(45,524)
		TOTAL ACCUMULATED AMORTIZATION	(3,048,138)	(67,192,611)	(70,240,749)	(3,025,666)	(45,644,964)	(48,670,630)	(22,472)	(21,547,647)	(21,570,119)
		TOTAL ACCUMULATED DEPR/AMORT	(610,730,195)	(961,378,756)	(1,572,108,951)	(377,064,733)	(633,760,666)	(1,010,825,399)	(233,665,462)	(327,618,090)	(561,283,552)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,264,496,503	1,785,077,048	3,049,573,551	862,868,481	1,177,623,798	2,040,492,279	401,628,022	607,453,250	1,009,081,272
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	64,504	64,504	0	42,179	42,179	0	22,325	22,325
12		ADFIT - Electric Plant In Service (282900)	0	(549,242,838)	(549,242,838)	0	(367,503,875)	(367,503,875)	0	(181,738,963)	(181,738,963)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,679,593)	(62,679,593)	0	(42,995,067)	(42,995,067)	0	(19,684,526)	(19,684,526)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(746,059)	(746,059)	0	(511,759)	(511,759)	0	(234,300)	(234,300)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(186,563)	(186,563)	0	(127,973)	(127,973)	0	(58,590)	(58,590)
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	(6,505,765)	(6,505,765)	0	(4,254,120)	(4,254,120)	0	(2,251,645)	(2,251,645)
1		ADFIT - CDA Settlement Costs (283333)	0	249,237	249,237	0	162,976	162,976	0	86,261	86,261
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,323,274)	(1,323,274)	0	(885,416)	(885,416)	0	(437,858)	(437,858)
		TOTAL ACCUMULATED DFIT	0	(620,370,351)	(620,370,351)	0	(416,073,055)	(416,073,055)	0	(204,297,296)	(204,297,296)
		NET ELECTRIC UTILITY PLANT	1,264,496,503	1,164,706,697	2,429,203,200	862,868,481	761,550,743	1,624,419,224	401,628,022	403,155,954	804,783,976

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.911%	33.089%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%