

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-19 _____

ELECTRIC COST OF SERVICE

WORKPAPERS

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

Knox Workpapers
Electric Cost of Service
Docket No. UE-19_____
Table of Contents

<u>Description</u>	<u>Reference No.</u>
Proforma and Proforma Inputs	
Proforma Results of Operations Report (PROFORMA tab)	TLK-E-1 – TLK-E-24
Check Proforma to Exhibit No.__(EMA-2).....	TLK-E-25 – TLK-E-30
Rate Base Adj Detail and Other Rate Base.....	TLK-E-31 – TLK-E-34
Labor Dollars and Adjustments	TLK-E-35 – TLK-E-38
Capital Adjustments.....	TLK-E-39 – TLK-E-40
Other Adjustment Detail	TLK-E-41 – TLK-E-44
Cost of Service Reclass work papers	TLK-E-45 – TLK-E-47
Base Case Cost of Service Calculation Model and Related Inputs	
Cost of Service Calculation Report (ASSIGN tab).....	TLK-E-48 – TLK-E-72
<i>Functionalization & Classification</i>	
Functional Allocation Table Report (ASSIGN tab).....	TLK-E-73
Peak Credit Calculation	TLK-E-74 – TLK-E-75
Substation Direct Assignment.....	TLK-E-76 – TLK-E-81
Accts 364 - 369 Primary/Secondary & Direct Assignment	TLK-E-82 – TLK-E-86
Account 902 & 903 Direct Assignment.....	TLK-E-87 – TLK-E-88
Account 928 Functionalization	TLK-E-89 – TLK-E-90
Admin & General Assignment to Function	TLK-E-91 – TLK-E-96
Other Revenue Functionalization	TLK-E-97 – TLK-E-100
Accumulated Deferred Tax Functionalization.....	TLK-E-101
<i>Allocation Factors</i>	
Class Allocator Worksheet Report (ASSIGN tab).....	TLK-E-102 – TLK-E-104
Revenue Study	TLK-E-105 – TLK-E-110
Demand Study.....	TLK-E-111 – TLK-E-129
Weighted Meter Cost Analysis	TLK-E-130 – TLK-E-132
<i>Summary Supporting Schedules (SUMCOST tab)</i>	
Sumcost Input Sources.....	TLK-E-133 – TLK-E-134
Summaries	TLK-E-135 – TLK-E-144
Summed Allocator Report	TLK-E-145 – TLK-E-150
Miscellaneous Query Results Report	TLK-E-151 – TLK-E-155
Common Cost Functional Allocation	TLK-E-156 – TLK-E-162
Distribution Cost Analysis.....	TLK-E-163 – TLK-E-166
Customer Cost Analysis.....	TLK-E-167

AVISTA UTILITIES		Washington Jurisdiction														
Operation and Maintenance Expenses		Electric Utility														
For the Twelve Months Ended December 31, 2018																
1	Proforma	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
2	Pro Forma Results of Operations	Weather	Eliminate	Misc	Restate	Restate	Eliminate	Nez Perce	Normalize	Authorized	Restate 2018	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
3	Company Base Case UE-19	Normalizati	Adder Sch	Resisting Exp	Incentives	Dblt Interest	Power Cost Def	Settlement	-S2/Colstrip Mls	Power Supply	RB to EOP	Revenue Norm	Reg Amort DDC	Labor Non-Exec	Labor Exec	Pro Forma
4		2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMI	2.17 E-RD	2.18 E-APS	2.19 E-EOP18	3.01 E-PREV	3.02 E-PRA	3.03 E-PLN	3.04 E-PL	3.05 E-PEB
5	B															
6	Account	Description														
7																
8																
9	Operation & Maintenance Expenses															
10	Production Expenses															
11	500-OP Steam	Supervision & Engineeri												5,073		8,030
12	501-OP Steam	Fuel								1,919,000				39,237		33,088
13	502-OP Steam	Steam Expenses		(78)										22,803		19,229
14	503-OP Steam	From Other Sources												0		0
15	504-OP Steam	Steam Transferred-CR												0		0
16	505-OP Steam	Electric Expenses							1,287,000					23,825		20,091
17	506-OP Steam	Miscellaneous Power Ex		(57)										8,424		7,104
18	507-OP Steam	Rents												0		0
19	Total Steam Operation			(135)						1,919,000				99,362		87,542
20	510-MT Steam	Supervision & Engineeri												2,320		3,672
21	511-MT Steam	Structures												354		299
22	512-MT Steam	Boiler Plant												30,424		25,656
23	513-MT Steam	Electric Plant												10,752		10,752
24	514-MT Steam	Miscellaneous Plant												5,591		4,714
25	Total Steam Maintenance			(135)					1,287,000					51,440		45,093
26	Total Steam			(135)					1,919,000					150,802		132,635
27																
28	535-OP Hydro	Supervision & Engineeri												33,409		52,886
29	536-OP Hydro	Water For Power		(3)										381		320
30	537-OP Hydro	Hydraulic Expenses												23,110		19,488
31	538-OP Hydro	Electric Expenses											(15,439)			
32	539-OP Hydro	Miscellaneous Power Ex		(40)										222,930		187,989
33	540-OP Hydro	Rents												8,481		7,152
34	Total Hydraulic Operation			(43)										194,931		0
35	541-MT Hydro	Supervision & Engineeri												288,311		267,836
36	542-MT Hydro	Structures												10,459		16,556
37	543-MT Hydro	Reservoirs, Dams & Wa												8,333		7,026
38	544-MT Hydro	Electric Plant												24,947		21,037
39	545-MT Hydro	Miscellaneous Plant		(12)										90,426		76,254
40	Total Hydraulic Maintenance			(12)										29,561		24,928
41	Total Hydraulic			(55)										163,726		145,800
42														452,037		413,637
43	546-OP Other	Supervision & Engineeri												2,607		4,126
44	547-OP Other	Fuel												0		0
45	548-OP Other	Generation Expenses								4,703,000				13,167		11,103
46	549-OP Other	Miscellaneous Power Ex												2,869		2,419
47	550-OP Other	Rents												0		0
48	Total Other Operation			(264)						4,703,000				18,643		17,648
49	551-MT Other	Supervision & Engineeri												7,308		11,569
50	552-MT Other	Structures												26		22
51	553-MT Other	Generating & Electric Pi												14,328		12,082
52	554-MT Other	Miscellaneous Plant												3,046		2,568
53	Total Other Maintenance			(264)						4,703,000				24,708		26,241
54	Total Other			(264)						4,703,000				43,351		43,889
55														0		0
56	555-OP Total Purchased Power									(15,869,000)				0		0
57	556-OP Total System Control & Load Dispatching													5,958		9,431
58	557-OP Total Other Expenses			(1,168)			(10,119,000)	(7,000)		(40,408,000)				87,767		138,936
59				(1,622)			(10,119,000)	(7,000)	1,287,000	(49,655,000)			179,492	739,915		738,527
60	Total Production Expense													0		0

		Washington Jurisdiction Electric Utility														
		AVISTA UTILITIES Operation and Maintenance Expenses and Other Taxes For the Twelve Months Ended December 31, 2018														
		U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
		Weather Normalization 2.10 E-WN	Eliminate Adder Sch 2.11 E-EAS	Misc Resisting Exp 2.12 E-MR	Restate Incentives 2.13 E-EWPC	Restate Debt Interest 2.14 E-NPS	Eliminate WA Power Cost Def 2.15 E-RI	Nez Perce Settlement 2.16 E-PMIM	Normalize S2/Colstrip Mls 2.17 E-RD1	Authorized Power Supply 2.18 E-APS	Restate 2018 RB to EOP 2.19 E-EOP18	Pro Forma Revenue Norm 3.01 E-PREV	Pro Forma Reg Amort DDC 3.02 E-PRA	Pro Forma Labor Non-Exec 3.03 E-PLN	Pro Forma Labor Exec 3.04 E-PL E	Pro Forma Empl Benefits 3.05 E-PBE
121	Proforma															
122	Pro Forma Results of Operations															
123	Company Base Case UE-19															
124																
125	(a)															
126	(b)															
127	Account Description															
128																
129	Customer Information Expenses															
130	907-OP Supervision															
131	908-OP Customer Assistance Expenses															
132	909-OP Advertising															
133	910-OP Misc Customer Service & Info Exp															
134	Total Customer Information Expenses	0	(25,693,000)	(1,391)	0	0	0	0	0	0	0	0	0	15,363	0	26,376
135																
136	Sales Expenses															
137	911-OP Supervision															
138	912-OP Demonstrating & Selling Expenses															
139	913-OP Advertising Expenses															
140	916-OP Misc Sales Expenses															
141	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142																
143	Subtotal Expenses	10,000	(25,806,000)	(6,729)	0	0	(10,103,000)	(7,000)	1,287,000	(49,677,000)	0	15,000	179,492	1,657,334	0	1,767,190
144																
145	Administrative & General Expenses															
146	920-OP Admin & General Salaries															
147	921-OP Office Supplies & Expenses															
148	922-OP Admin Expenses Transferred - CR															
149	923-OP Outside Services Employed															
150	924-OP Property Insurance Premium															
151	925-OP Injuries & Damages															
152	926-OP Employee Pension & Benefits															
153	927-OP Franchise Requirements															
154	928-OP Regulatory Commission Expenses															
155	930-OP Miscellaneous & General Expense															
156	931-OP Reits															
157	935-MIT Maintenance of General Plant															
158	Total Administrative & General Expenses	5,000	(60,000)	2,070	0	0	5,000	(7,000)	1,287,000	(49,677,000)	0	8,000	179,492	2,436,975	330,000	2,637,596
159																
160	Total Operating & Maintenance Expenses	15,000	(25,866,000)	(1,192,663)	0	0	(10,098,000)	(7,000)	1,287,000	(49,677,000)	0	23,000	179,492	2,436,975	330,000	2,637,596
161																
162	Taxes Other Than Income Taxes															
163	Property -Production															
164	-Transmission															
165	-Distribution															
166	-Administrative & General															
167	Open															
168	Open															
169	Open															
170	Open															
171	State Kwh Generation-Production															
172	Montana/Oregon SIT-Production															
173	Misc -Production															
174	-Distribution															
175	B&O -Distribution															
176	Excise -Distribution															
177																
178																
179																
180	Total Taxes Other Than Income Taxes	106,000	(1,151,000)	0	0	0	102,000	0	0	0	0	152,000	0	0	0	0

		AVISTA UTILITIES										Washington Jurisdiction		Expense Page: 3B		Total	
		Operation and Maintenance Expenses and Other Taxes										Electric Utility		30-Apr-19		Rounded	
		For the Twelve Months Ended December 31, 2018														to \$000s	
		AJ	AK	AL	AM	AN	AO	AP	AO	AO	AR	AW	BK	BL			
		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total	Total			
		Insurance Exp	IS/IT Expense	Property Tax	Depreciation Exp	2019 Thresh Cap	O&M Offsets	Fee Free Amort	Colstrip Amort	CS2/Colstrip MM	3.14 E-PMMI	Cost of Service	of All				
		3.06 E-PINS	3.07 E-PIT	3.08 E PPT	3.09 E-PDEP	3.10 E-PCAP	3.11 E-POFF	3.12 E-PFFE	3.13 E-PCOL	3.14 E-PMMI	Intangible/CS2	Adjustments					
121	Proforma																
122	Pro Forma Results of Operations																
123	Company Base Case UE-19																
124																	
125	(a)																
126	(b)																
127	Account Description																
128																	
129	Customer Information Expenses																
130	907-OP Supervision																
131	908-OP Customer Assistance Expenses																
132	909-OP Advertising																
133	910-OP Misc Customer Service & Info Exp																
134	Total Customer Information Expenses	0	0	0	0	0	0	0	0	0	0	0	(25,667,845)	661,293	0	0	661,000
135													11,724	681,859			682,000
136	Sales Expenses												3,468	247,951			248,000
137	911-OP Supervision																
138	912-OP Demonstrating & Selling Expenses																
139	913-OP Advertising Expenses																
140	916-OP Misc Sales Expenses																
141	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	58,715	0	0	59,000
142																	
143	Subtotal Expenses	0	0	0	0	0	(138,000)	49,000	0	(449,000)	0	0	(80,481,713)	246,422,565	0	0	246,422,000
144																	
145	Administrative & General Expenses																
146	920-OP Admin & General Salaries																
147	921-OP Office Supplies & Expenses																
148	922-OP Admin Expenses Transferred - CR		1,896,000														
149	923-OP Outside Services Employed																
150	924-OP Property Insurance Premium																
151	925-OP Injuries & Damages	10,000															
152	926-OP Employee Pension & Benefits	24,000															
153	927-OP Franchise Requirements																
154	928-OP Regulatory Commission Expenses																
155	930-OP Miscellaneous & General Expense																
156	931-OP Rents																
157	935-MT Maintenance of General Plant						(13,000)										
158	Total Administrative & General Expenses	34,000	1,896,000	0	0	0	(13,000)	0	0	0	0	0	104,408	8,548,621	0	0	8,549,000
159																	
160	Total Operating & Maintenance Expenses	34,000	1,896,000	0	0	0	(151,000)	49,000	0	(449,000)	0	0	(78,110,600)	301,436,602	0	0	301,436,000
161																	
162	Taxes Other Than Income Taxes																
163	Property -Production			1,501,000													
164	-Transmission			662,000													
165	-Distribution			1,395,000													
166	-Administrative & General																
167	Open																
168	Open																
169	Open																
170	Open																
171	State Kwh Generation-Production																
172	Montana/Oregon SIT-Production																
173	Misc -Production																
174	-Distribution																
175	B&O -Distribution																
176	Excise -Distribution																
177																	
178																	
179																	
180	Total Taxes Other Than Income Taxes	0	0	3,558,000	0	0	0	0	0	0	0	0	(18,625,000)	20,354,629	(108)	0	20,355,000
													(684,000)	48,924,815			48,925,000

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Depreciation Expense
For the Twelve Months Ended December 31, 2018

	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
	Weather Normalization 2.10 E-WN	Eliminate Adder Sch 2.11 E-EAS	Misc Resisting Exp 2.12 E-MR	Restate Incentives 2.13 E-EWPC	Restate Debt Interest 2.14 E-NPS	Eliminate WA Power Cost Def 2.15 E-RI	Nez Perce Settlement 2.16 E-PMN	Normalize S2/Colstrip Mls 2.17 E-RD	Authorized Power Supply 2.18 E-APS	Restate 2018 RB to EOP 2.19 E-EOP18	Pro Forma Revenue Norm 3.01 E-PREV	Pro Forma Reg Amort DDC 3.02 E-PRA	Pro Forma Labor Non-Exec 3.03 E-PLN	Pro Forma Labor Exec 3.04 E-PL	Pro Forma Empl Benefits 3.05 E-PEB
181 Proforma															
182 Pro Forma Results of Operations															
183 Company Base Case UE-19															
184															
185 (a)															
186 (b)															
187 Account Description															
188															
189 Depreciation Expense															
190 Production Plant Depreciation Expense															
191 31X Steam Production Depr Exp										32,987					
192 32X Nuclear Production Depr Exp										0		(2,450,031)			
193 33X Hydraulic Production Depr Exp										230,502					
194 34X Other Production Depr Exp										26,552					
195										290,041					
196															
197 Transmission Plant Depreciation Expense															
198 350 Land & Land Rights Depr Exp										2,325					
199 352 Structures & Improvements Depr Exp										7,155					
200 353 Station Equipment Depr Exp										99,876					
201 354 Towers & Fixtures Depr Exp										704					
202 355 Poles & Fixtures Depr Exp										136,750					
203 356 Overhead Conductors & Devices Depr Exp										48,885					
204 357 Underground Conduit Depr Exp										1,089					
205 358 Underground Conductors & Devices Depr Exp										1,403					
206 359 Roads & Trails Depr Exp										(2)					
207										298,185					
208															
209 Distribution Plant Depreciation Expense															
210 360 Land & Land Rights Depr Exp										176					
211 361 Structures & Improvements Depr Exp										105,724					
212 362 Station Equipment Depr Exp										82,876					
213 363 Storage Battery Equipment Depr Exp										0					
214 364 Poles, Towers & Fixtures Depr Exp										194,426					
215 365 Overhead Conductors & Devices Depr Exp										179,693					
216 366 Underground Conduit Depr Exp										62,176					
217 367 Underground Conductors & Devices Depr Exp										317,490					
218 368 Line Transformers Depr Exp										120,281					
219 369 Services Depr Exp										69,501					
220 370 Meters Depr Exp										191,804					
221 371 Installations on Customer Premises Depr Exp										7,097					
222 372 Leased Property on Customer Premises Depr Exp										43,583					
223 373 Street Lights & Signal Systems Depr Exp															
224										1,374,827					
225															
226 General Plant Depreciation Expense															
227 Open															
228 389 Land & Land Rights Depr Exp										469					
229 390 Structures & Improvements Depr Exp										58,648					
230 391 Office Furniture & Equipment Depr Exp										693,785					
231 392 Transportation Equipment Depr Exp										869					
232 393 Stores Equipment Depr Exp										3,297					
233 394 Tools, Shop & Garage Equipment Depr Exp										17,106					
234 395 Laboratory Equipment Depr Exp										23,827					
235 396 Power Operated Equipment Depr Exp										0					
236 397 Communication Equipment Depr Exp										187,611					
237 398 Miscellaneous Equipment Depr Exp										3,408					
238										989,020					
239															
240										2,952,073		(2,450,031)			

		AVISTA UTILITIES										Washington Jurisdiction		Expense Page 4B		Total
		Depreciation Expense										Electric Utility		30-Apr-19		Rounded
		For the Twelve Months Ended December 31, 2018														to \$000s
(a)	(b)	AJ	AK	AL	AM	AN	AO	AP	AR	AW	BK	BL				
181	Pro Forma Results of Operations	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Net Total			
182	Company Base Case UE-19	IS/IT Expense	Property Tax	Depreciation Exp	Depreciation Exp	2019 Thresh Cap	Colstrip Amort	Fee Free Amort	CS2/Colstrip MM	Cost of Service	of All	Total				
183		3.07 E-PIT	3.08 E-PPT	3.09 E-PDEP	3.10 E-PCAP	3.11 E-POFF	3.13 E-PCOL	3.12 E-PFFE	3.14 E-PMIM	Intangible/CS2	Adjustments					
184		0	0	0	0	0	(149,000)	0	0	0	0	0				
185	189 Depreciation Expense	0	0	0	0	0	(149,000)	0	0	0	0	0				
186	Production Plant Depreciation Expense	0	0	0	0	0	(149,000)	0	0	0	0	0				
187	Steam Production Depr Exp	770,848	0	0	0	0	0	0	0	0	0	0				
188	Nuclear Production Depr Exp	0	0	0	0	0	0	0	0	0	0	0				
189	Hydraulic Production Depr Exp	1,230,804	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000				
190	Other Production Depr Exp	609,256	0	0	0	0	0	0	0	0	0	0				
191	Total Production Plant Depreciation Expense	2,610,908	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000	203,000				
192	Transmission Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0				
193	Land & Land Rights Depr Exp	28,038	13,897	13,897	13,897	13,897	13,897	13,897	13,897	13,897	13,897	13,897				
194	Structures & Improvements Depr Exp	43,170	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812	12,812				
195	Station Equipment Depr Exp	617,955	130,435	130,435	130,435	130,435	130,435	130,435	130,435	130,435	130,435	130,435				
196	Towers & Fixtures Depr Exp	31,012	8,437	8,437	8,437	8,437	8,437	8,437	8,437	8,437	8,437	8,437				
197	Poles & Fixtures Depr Exp	361,241	128,184	128,184	128,184	128,184	128,184	128,184	128,184	128,184	128,184	128,184				
198	Overhead Conductors & Devices Depr Exp	233,438	71,894	71,894	71,894	71,894	71,894	71,894	71,894	71,894	71,894	71,894				
199	Underground Conduit Depr Exp	5,210	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556	1,556				
200	Underground Conductors & Devices Depr Exp	5,106	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238				
201	Roads & Trails Depr Exp	3,397	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002	1,002				
202	Total Transmission Plant Depreciation Expense	1,328,568	369,453	369,453	369,453	369,453	369,453	369,453	369,453	369,453	369,453	369,453				
203	Distribution Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0				
204	Land & Land Rights Depr Exp	(743)	0	0	0	0	0	0	0	0	0	0				
205	Structures & Improvements Depr Exp	(69,387)	19,341	19,341	19,341	19,341	19,341	19,341	19,341	19,341	19,341	19,341				
206	Station Equipment Depr Exp	(285,247)	65,385	65,385	65,385	65,385	65,385	65,385	65,385	65,385	65,385	65,385				
207	Storage/Battery Equipment Depr Exp	(20,299)	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833				
208	Poles, Towers & Fixtures Depr Exp	(949,796)	185,809	185,809	185,809	185,809	185,809	185,809	185,809	185,809	185,809	185,809				
209	Overhead Conductors & Devices Depr Exp	(753,987)	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737				
210	Underground Conduit Depr Exp	(331,607)	55,256	55,256	55,256	55,256	55,256	55,256	55,256	55,256	55,256	55,256				
211	Underground Conductors & Devices Depr Exp	(1,266,657)	98,111	98,111	98,111	98,111	98,111	98,111	98,111	98,111	98,111	98,111				
212	Line Transformers Depr Exp	(613,804)	131,363	131,363	131,363	131,363	131,363	131,363	131,363	131,363	131,363	131,363				
213	Services Depr Exp	(881,723)	0	0	0	0	0	0	0	0	0	0				
214	Meters Depr Exp	(183,586)	0	0	0	0	0	0	0	0	0	0				
215	Installations on Customer Premises Depr Exp	(23,008)	0	0	0	0	0	0	0	0	0	0				
216	Leased Property on Customer Premises Depr Exp	0	0	0	0	0	0	0	0	0	0	0				
217	Street Lights & Signal Systems Depr Exp	(251,236)	29,149	29,149	29,149	29,149	29,149	29,149	29,149	29,149	29,149	29,149				
218	Total Distribution Plant Depreciation Expense	(5,231,081)	706,985	706,985	706,985	706,985	706,985	706,985	706,985	706,985	706,985	706,985				
219	General Plant Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0				
220	Open	0	0	0	0	0	0	0	0	0	0	0				
221	Land & Land Rights Depr Exp	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032				
222	Structures & Improvements Depr Exp	(27,377)	103,808	103,808	103,808	103,808	103,808	103,808	103,808	103,808	103,808	103,808				
223	Office Furniture & Equipment Depr Exp	(184,511)	699,626	699,626	699,626	699,626	699,626	699,626	699,626	699,626	699,626	699,626				
224	Transportation Equipment Depr Exp	(279,538)	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843				
225	Stores Equipment Depr Exp	(2,508)	9,509	9,509	9,509	9,509	9,509	9,509	9,509	9,509	9,509	9,509				
226	Tools, Shop & Garage Equipment Depr Exp	(10,207)	38,702	38,702	38,702	38,702	38,702	38,702	38,702	38,702	38,702	38,702				
227	Laboratory Equipment Depr Exp	(4,944)	18,747	18,747	18,747	18,747	18,747	18,747	18,747	18,747	18,747	18,747				
228	Power Operated Equipment Depr Exp	(279,538)	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843	113,843				
229	Communication Equipment Depr Exp	(58,581)	222,125	222,125	222,125	222,125	222,125	222,125	222,125	222,125	222,125	222,125				
230	Miscellaneous Equipment Depr Exp	(1,363)	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167	5,167				
231	Total General Plant Depreciation Expense	(848,837)	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401	1,326,401				
232	Total Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0				
233		0	0	0	0	0	0	0	0	0	0	0				
234		0	0	0	0	0	0	0	0	0	0	0				
235		0	0	0	0	0	0	0	0	0	0	0				
236		0	0	0	0	0	0	0	0	0	0	0				
237		0	0	0	0	0	0	0	0	0	0	0				
238		0	0	0	0	0	0	0	0	0	0	0				
239		0	0	0	0	0	0	0	0	0	0	0				
240		0	0	0	0	0	0	0	0	0	0	0				

Washington Jurisdiction
Electric Utility

AVISTA UTILITIES
Plant In Service
For the Twelve Months Ended December 31, 2018

301 Proforma
302 Pro Forma Results of Operations
303 Company Base Case UE-19-----
304

	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI
	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Def	Nez Perce Settlement	Normalize -S2/Colstrip Mls	Authorized Power Supply	Restate 2018 RB to EOP	Pro Forma Revenue Norm	Pro Forma Reg Amort DDC	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Empl Benefits
	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMI	2.17 E-RD	2.18 E-APS	2.19 E-EOP18	3.01 E-PREV	3.02 E-PRA	3.03 E-PLN	3.04 E-PL	3.05 E-PEB
305 (a)															
306 (b)															
307 Account Description															
308															
309 Rate Base															
310 Plant In Service															
311 Intangible Plant															
312 303.00 Miscellaneous										1,057,016					
313 302.XX Franchises & Consents - Hydro Relicensing Costs										(365,138)		(720,348)			
314 303.12 AMIMDM Software										0					
315 303.1X Miscellaneous - Computer Software										3,296,035					
316										3,989,913		(720,348)			
317															
318 Production Plant															
319 31X Steam Production										2,984,875		5,247,725			
320 32X Nuclear Production										0		(79,626,000)			
321 33X Hydraulic Production										12,383,712					
322 34X Other Production										432,661					
323										15,801,248		(74,378,275)			
324															
325 Transmission Plant															
326 350 Land & Land Rights										(80,892)					
327 352 Structures & Improvements										433,651					
328 353 Station Equipment										4,599,931					
329 354 Towers & Fixtures										39,134					
330 355 Poles & Fixtures										9,909,386					
331 356 Overhead Conductors & Devices										3,074,500					
332 357 Underground Conduit										66,404					
333 358 Underground Conductors & Devices										69,434					
334 359 Roads & Trails										(108)					
335										18,111,440					
336															
337 Distribution Plant															
338 360 Land & Land Rights										12,839					
339 361 Structures & Improvements										6,526,147					
340 362 Station Equipment										4,206,909					
341 363 Storage Battery Equipment										0					
342 364 Poles, Towers & Fixtures										8,422,992					
343 365 Overhead Conductors & Devices										6,372,108					
344 366 Underground Conduit										2,294,327					
345 367 Underground Conductors & Devices										5,445,801					
346 368 Line Transformers										5,700,545					
347 369 Services										2,572,972					
348 370 Meters										68,480					
349 371 Installations on Customer Premises										71,917					
350 372 Leased Property on Customer Premises										0					
351 373 Street Lights & Signal Systems										1,119,789					
352										42,814,826					
353															
354 General Plant															
355 389 Land & Land Rights										206,136					
356 390 Structures & Improvements										2,972,961					
357 391 Office Furniture & Equipment										758,602					
358 392 Transportation Equipment										2,858,392					
359 393 Stores Equipment										75,718					
360 394 Tools, Shop & Garage Equipment										354,734					

AVISTA UTILITIES
Plant In Service and Accumulated Reserve For Depreciation
For the Twelve Months Ended December 31, 2018

361 Proforma
362 Pro Forma Results of Operations
363 Company Base Case UE-19
364

Account Description	E	F	G	H	I	J	K	L	M	N	O	P	R	S	T	
																Notes
				1.01 E:DFT	1.02 E:DDC	1.03 E:WC	1.04 E:AMI	2.01 E:EBO	2.02 E:RPT	2.03 E:UE	2.04 E:RE	2.05 E:ID	2.06 E:FIT	2.07 E:OSC	2.08 E:RET	2.09 NGL
365 (a)																
366 (b)			1,600,238				(371,169)									
367 Account Description			20,891,407				(602,969)									
368			76,713,535													
369 Plant In Service (continued)			322,747													
370 General Plant (continued)			260,348,554				(2,868,549)									
371 395 Laboratory Equipment																
372 396 Power Operated Equipment																
373 397 Communication Equipment																
374 398 Miscellaneous Equipment																
375 Total General Plant																
376																
377 Total Plant In Service			3,012,338,300				(22,463,530)									
378																
379																
380																
381																
382																
383																
384																
385 Accumulated Reserve For Depreciation																
386 Production Plant Accumulated Depreciation																
387 31X Steam Production Accum Depr			(186,329,755)													
388 32X Nuclear Production Accum Depr			(76,768,023)													
389 33X Hydraulic Production Accum Depr			(86,608,854)													
390 34X Other Production Accum Depr			(80,998,949)													
391 Total Production Plant Accum Depr			(430,705,581)													
392																
393 Transmission Plant Accumulated Depreciation																
394 350 Land & Land Rights Accum Depr			(3,892,574)													
395 352 Structures & Improvements Accum Depr			(4,120,513)													
396 353 Station Equipment Accum Depr			(53,074,720)													
397 354 Towers & Fixtures Accum Depr			(6,117,779)													
398 355 Poles & Fixtures Accum Depr			(42,049,127)													
399 356 Overhead Conductors & Devices Accum Depr			(29,300,031)													
400 357 Underground Conduit Accum Depr			(484,329)													
401 358 Underground Conductors & Devices Accum Depr			(656,241)													
402 359 Roads & Trails Accum Depr			(575,694)													
403 Total Transmission Plant Accumulated Depreciation			(140,271,008)													
404																
405 Distribution Plant Accumulated Depreciation																
406 360 Land & Land Rights Accum Depr			(35,737)													
407 361 Structures & Improvements Accum Depr			(4,645,481)													
408 362 Station Equipment Accum Depr			(23,564,153)													
409 363 Storage Battery Equipment Accum Depr			(409,435)													
410 364 Poles, Towers & Fixtures Accum Depr			(58,714,727)													
411 365 Overhead Conductors & Devices Accum Depr			(47,806,487)													
412 366 Underground Conduit Accum Depr			(22,106,358)													
413 367 Underground Conductors & Devices Accum Depr			(50,937,309)													
414 368 Line Transformers Accum Depr			(66,759,169)													
415 369 Services Accum Depr			(44,149,457)													
416 370 Meters Accum Depr			(5,564,540)				8,607									
417 371 Installations on Customer Premises Accum Depr			(132,951)													
418 372 Leased Property on Customer Premises Accum Depr			0													
419 373 Street Lights & Signal Systems Accum Depr			(11,859,311)													
420 Total Distribution Plant Accumulated Depreciation			(336,685,115)				8,607									

361 Proforma
362 Pro Forma Results of Operations
363 Company Base Case UE-19
364

361 Proforma	362 Pro Forma Results of Operations	363 Company Base Case UE-19	AVISTA UTILITIES										Rate Base Page 2B		Total Rounded to \$000s	
			Plant In Service and Accumulated Reserve For Depreciation For the Twelve Months Ended December 31, 2018										30-Apr-19			
			Washington Jurisdiction													
			Electric Utility													
			AJ	AK	AL	AM	AN	AO	AP	AO	AR	AW	BK	BL		
			Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Cost of Service	Net Total	Total		
			Insurance Exp	IS/IT Expense	Property Tax	Depreciation Exp	2019 Thresh Cap	O&M Offsets	Fee Free Amort	Colstrip Amort	CS2/Colstrip MM	Reclassification	of All			
			3.06 E-PINS	3.07 E-PIT	3.08 E-PPT	3.09 E-PDEP	3.10 E-PCAP	3.11 E-POFF	3.12 E-PFFE	3.13 E-PCOL	3.14 E-PMIM	Intangible/CS2	Adjustments			
364		(b)														
365		(a)														
366		Description														
367		Account														
368																
369		Plant In Service (continued)														
370		General Plant (continued)														
371	395	Laboratory Equipment				246,341							282,793		1,883,031	1,883,000
372	396	Power Operated Equipment				2,077,431							1,985,707		22,883,114	22,883,000
373	397	Communication Equipment				2,918,853							5,839,088		82,553,000	82,553,000
374	398	Miscellaneous Equipment				67,904							84,909		407,656	408,000
375		Total General Plant	0	0	0	18,592,639	0	0	0	0	0	0	26,472,739	287,021,293	287,021,000	
376																
377		Total Plant In Service	0	0	0	84,871,537	0	0	0	0	0	0	78,775,460	3,091,113,760	3,091,113,000	
378																
379																
380																
381																
382																
383																
384																
385		Accumulated Reserve For Depreciation														
386		Production Plant Accumulated Depreciation														
387	31X	Steam Production Accum Depr				0							(7,400,284)	(193,730,039)	(193,730,000)	
388	32X	Nuclear Production Accum Depr				0							76,768,023	0	0	
389	33X	Hydraulic Production Accum Depr				(66,000)							(2,032,737)	(88,641,591)	(88,642,000)	
390	34X	Other Production Accum Depr				0							(2,929,869)	(83,928,818)	(83,929,000)	
391		Total Production Plant Accum Depr	0	0	0	(66,000)	0	0	0	0	0	0	64,405,133	(366,300,448)	(366,301,000)	
392																
393		Transmission Plant Accumulated Depreciation														
394	350	Land & Land Rights Accum Depr				(3,460)							(94,515)	(3,987,089)	(3,987,000)	
395	352	Structures & Improvements Accum Depr				(3,190)							(106,354)	(4,226,867)	(4,227,000)	
396	353	Station Equipment Accum Depr				(32,480)							(818,730)	(53,893,450)	(53,893,000)	
397	354	Towers & Fixtures Accum Depr				(2,101)							(99,053)	(6,216,832)	(6,217,000)	
398	355	Poles & Fixtures Accum Depr				(31,920)							(957,415)	(43,006,542)	(43,007,000)	
399	356	Overhead Conductors & Devices Accum Depr				(17,903)							(574,694)	(29,874,725)	(29,875,000)	
400	357	Underground Conduit Accum Depr				(387)							(17,058)	(501,000)	(501,000)	
401	358	Underground Conductors & Devices Accum Depr				(308)							(16,535)	(672,776)	(673,000)	
402	359	Roads & Trails Accum Depr				(250)							(11,388)	(587,082)	(587,000)	
403		Total Transmission Plant Accumulated Depreciat	0	0	0	(92,000)	0	0	0	0	0	0	(2,695,743)	(142,966,751)	(142,967,000)	
404																
405		Distribution Plant Accumulated Depreciation														
406	360	Land & Land Rights Accum Depr				(1,473)							(3,765)	(39,502)	(40,000)	
407	361	Structures & Improvements Accum Depr				(6,252)							(143,942)	(4,789,423)	(4,789,000)	
408	362	Station Equipment Accum Depr				(21,135)							(255,182)	(23,819,335)	(23,819,000)	
409	363	Storage Battery Equipment Accum Depr				(593)							(65,539)	(474,974)	(475,000)	
410	364	Poles, Towers & Fixtures Accum Depr				(60,060)							(1,614,056)	(60,328,783)	(60,329,000)	
411	365	Overhead Conductors & Devices Accum Depr				(39,026)							(2,206,897)	(50,013,384)	(50,013,000)	
412	366	Underground Conduit Accum Depr				(17,861)							(1,056,338)	(23,162,696)	(23,163,000)	
413	367	Underground Conductors & Devices Accum Depr				(31,713)							(3,843,841)	(70,603,010)	(70,603,000)	
414	368	Line Transformers Accum Depr				(42,461)							(1,815,798)	(52,753,107)	(52,753,000)	
415	369	Services Accum Depr				(26,030)							(1,528,329)	(45,677,786)	(45,678,000)	
416	370	Meters Accum Depr				(7,635)							39,570	(5,524,970)	(5,525,000)	
417	371	Installations on Customer Premises Accum Depr				(340)							(72,290)	(205,241)	(205,000)	
418	372	Leased Property on Customer Premises Accum Depr				0							0	0	0	
419	373	Street Lights & Signal Systems Accum Depr				(9,422)							(359,911)	(12,219,222)	(12,219,000)	
420		Total Distribution Plant Accumulated Depreciation	0	0	0	(264,000)	0	0	0	0	0	0	(12,926,317)	(349,611,432)	(349,611,000)	

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS)

		Actual Results	RESTATEMENT ADJUSTMENTS							
		DONE								
Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense	Regulatory Expense
Adjustment Number		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
Workpaper Reference		E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO	E-RPT	E-UE	E-RE
REVENUES										
1	Total General Business	\$540,037	\$0	\$0	\$0	\$0	(\$18,620)	✓	\$0	\$0
2	Interdepartmental Sales	1,101	-	-	-	-	-	-	-	-
3	Sales for Resale	60,012	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	601,150	-	-	-	-	(18,620)	✓	-	-
5	Other Revenue	60,951	-	-	-	-	(13)	✓	-	-
6	Total Electric Revenue	662,101	-	-	-	-	(18,633)	✓	-	-
EXPENSES										
Production and Transmission										
7	Operating Expenses	175,404	-	-	-	-	-	-	-	-
8	Purchased Power	89,111	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	28,724	-	-	-	-	-	-	-	0
10	Regulatory Amortization	1,647	-	-	-	-	-	-	-	-
11	Taxes	16,973	-	-	-	-	-	(178)	✓	-
12	Total Production & Transmission	311,859	-	-	-	-	-	(178)	✓	-
Distribution										
13	Operating Expenses	23,755	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	32,128	-	-	-	-	-	✓	-	-
15	Taxes	48,243	-	-	-	-	(18,544)	✓	(362)	✓
16	Total Distribution	104,126	-	-	-	-	(18,544)	✓	(362)	✓
17	Customer Accounting	11,331	-	35	✓	-	-	-	705	✓
18	Customer Service & Information	27,244	-	-	-	-	-	-	-	-
19	Sales Expenses	59	-	-	-	-	-	-	-	-
Administrative & General										
20	Operating Expenses	52,643	-	-	-	-	-	-	-	(18)
21	Depreciation/Amortization	29,471	-	-	-	-	-	-	-	✓
22	Regulatory Deferrals/Amortization	(5,927)	-	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-	-
24	Total Admin. & General	76,187	-	-	-	-	-	-	-	(18)
25	Total Electric Expenses	530,806	-	35	-	-	(18,544)	(540)	705	(18)
26	OPERATING INCOME BEFORE FIT	131,295	-	(35)	-	-	(89)	540	(705)	18
FEDERAL INCOME TAX										
27	Current Accrual	15,092	✓	(7)	✓	✓	(19)	✓	113	✓
28	Debt Interest	0	11	0	-	103	✓	✓	(148)	✓
29	Deferred Income Taxes	(1,075)	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(317)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$117,595	(\$11)	(\$28)	\$0	(\$103)	(\$70)	\$427	(\$557)	\$14
RATE BASE										
PLANT IN SERVICE										
32	Intangible	\$189,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	905,266	-	-	-	-	-	-	-	-
34	Transmission	477,024	-	-	-	-	-	-	-	-
35	Distribution	1,109,132	-	-	-	(22,464)	✓	-	-	-
36	General	260,548	-	-	-	-	-	-	-	-
37	Total Plant in Service	2,941,241	-	-	-	(22,464)	✓	-	-	-
ACCUMULATED DEPRECIATION/AMORT										
38	Intangible	(43,469)	-	-	-	-	-	-	-	-
39	Production	(365,167)	-	-	-	-	-	-	-	-
40	Transmission	(140,271)	-	-	-	-	-	-	-	-
41	Distribution	(336,685)	-	-	-	1,415	✓	-	-	-
42	General	(93,140)	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	(978,732)	-	-	-	1,415	✓	-	-	-
44	NET PLANT	1,962,509	-	-	-	(21,049)	✓	-	-	-
45	DEFERRED TAXES	(410,938)	(1,946)	✓	-	1,883	✓	-	-	-
46	Net Plant After DFIT	1,551,571	(1,946)	✓	-	(19,166)	✓	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,132)	-	(7)	✓	-	-	-	-	-
48	WORKING CAPITAL	46,614	-	-	✓	-	-	-	-	-
49	TOTAL RATE BASE	1,596,053	(\$1,946)	(\$7)	\$0	(\$19,166)	\$0	\$0	\$0	\$0
50	RATE OF RETURN	7.37%	-	-	-	-	-	-	-	-
51	REVENUE REQUIREMENT	3,216	(180)	36	-	(1,772)	93	(565)	738	(19)

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID	FIT/DFIT/ ITC Expense 2.06 E-FIT	Office Space Charges to Non-Utility 2.07 E-OSC	Restate Excise Taxes 2.08 E-RET	Net Gains & Losses 2.09 E-NGL	Weather Normalization 2.10 E-WN	Eliminate Adder Schedules 2.11 E-EAS	Misc. Restating Non-Util / Non-Recurring Expenses 2.12 E-MR
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$2,745	(\$29,832)	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	2,745	(29,832)	-
5	Other Revenue	-	-	-	-	-	(2,110)	9,800	374
6	Total Electric Revenue	-	-	-	-	-	635	(20,032)	374
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	(3)
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	1,661	-
10	Regulatory Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	1,661	(3)
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(2)
14	Depreciation/Amortization	-	-	-	26	(62)	106	(1,151)	-
15	Taxes	-	-	-	-	-	-	-	-
16	Total Distribution	-	-	-	26	(62)	106	(1,151)	(2)
17	Customer Accounting	-	-	-	-	-	10	(113)	-
18	Customer Service & Information	-	-	-	-	-	-	(25,693)	(1)
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	25	-	(57)	-	-	5	(60)	(1,186)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	3,928	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin & General	25	-	(57)	-	-	5	3,868	(1,186)
25	Total Electric Expenses	25	-	(57)	26	(62)	121	(21,428)	(1,192)
26	OPERATING INCOME BEFORE FIT	(25)	-	57	(26)	62	514	1,396	1,566
	FEDERAL INCOME TAX								
27	Current Accrual	(5)	-	12	(5)	13	108	293	329
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	(36)	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$20)	\$36	\$45	(\$21)	\$49	\$406	\$1,103	\$1,237
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	26	(48)	(60)	27	(65)	(538)	(1,461)	(1,639)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2018
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives	Restate Debt Interest	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Normalize CS2/Colstrip Major Maint	Authorized Power Supply	Restate 2018 AMA Rate Base to EOP	Restated TOTAL
		2.13	2.14	2.15	2.16	2.17	2.18	2.19	R-Ttl
	Adjustment Number	2.13	2.14	2.15	2.16	2.17	2.18	2.19	R-Ttl
	Workpaper Reference	E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	E-EOP18	
REVENUES									
1	Total General Business	\$0	\$0	\$2,639	✓	\$0	\$0	\$0	\$496,969
2	Interdepartmental Sales	-	-	-	-	-	-	-	1,101
3	Sales for Resale	-	-	-	-	-	(24,436)	✓	35,576
4	Total Sales of Electricity	-	-	2,639	-	-	(24,436)	✓	533,646
5	Other Revenue	-	-	-	-	-	(50,972)	✓	18,030
6	Total Electric Revenue	-	-	2,639	-	-	(75,408)	-	551,676
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	(10,119)	✓	(7)	1,287	(33,808)	132,754
8	Purchased Power	-	-	-	-	-	(15,869)	✓	73,242
9	Depreciation/Amortization	-	-	-	-	-	-	588	29,312
10	Regulatory Amortization	-	-	-	-	-	-	-	3,308
11	Taxes	-	-	-	-	-	-	-	16,795
12	Total Production & Transmission	-	-	(10,119)	(7)	1,287	(49,677)	588	255,411
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	23,753
14	Depreciation/Amortization	-	-	-	-	-	-	1,374	33,440
15	Taxes	-	-	102	✓	-	-	-	28,420
16	Total Distribution	-	-	102	-	-	-	1,374	85,613
17	Customer Accounting	-	-	16	✓	-	-	-	11,984
18	Customer Service & Information	-	-	-	-	-	-	-	1,550
19	Sales Expenses	-	-	-	-	-	-	-	59
Administrative & General									
20	Operating Expenses	(248)	✓	5	✓	-	-	-	51,109
21	Depreciation/Amortization	-	-	-	-	-	-	1,708	31,179
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	-	(1,999)
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(248)	-	5	-	-	-	1,708	80,289
25	Total Electric Expenses	(248)	-	(9,996)	(7)	1,287	(49,677)	3,670	434,906
26	OPERATING INCOME BEFORE FIT	248	-	12,635	7	(1,287)	(25,731)	(3,670)	116,770
FEDERAL INCOME TAX									
27	Current Accrual	52	✓	1,140	✓	528	✓	1	11,056
28	Debt Interest	-	-	-	-	-	-	-	(220)
29	Deferred Income Taxes	-	-	2,125	✓	-	-	-	1,014
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(317)
31	NET OPERATING INCOME	196	(1,140)	\$9,982	\$6	(1,017)	(\$20,327)	(\$2,565)	105,237
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$3,989	\$193,260
33	Production	-	-	-	-	-	-	15,801	921,067
34	Transmission	-	-	-	-	-	-	18,112	495,136
35	Distribution	-	-	-	-	-	-	42,815	1,129,483
36	General	-	-	-	-	-	-	10,748	271,296
37	Total Plant in Service	-	-	-	-	-	-	91,465	3,010,242
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	-	-	-	-	-	-	(3,881)	(47,350)
39	Production	-	-	-	-	-	-	(7,117)	(372,284)
40	Transmission	-	-	-	-	-	-	(2,604)	(142,875)
41	Distribution	-	-	-	-	-	-	(12,671)	(347,941)
42	General	-	-	-	-	-	-	(4,201)	(97,341)
43	Total Accumulated Depreciation	-	-	-	-	-	-	(30,474)	(1,007,791)
44	NET PLANT	-	-	-	-	-	-	60,991	2,002,451
45	DEFERRED TAXES	-	-	-	-	-	-	901	(410,100)
46	Net Plant After DFIT	-	-	-	-	-	-	61,892	1,592,351
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	(2,139)
48	WORKING CAPITAL	-	-	-	-	-	-	-	46,614
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	61,892	\$1,636,826
50	RATE OF RETURN								(1)
51	REVENUE REQUIREMENT	(260)	1,510	(13,222)	(7)	1,347	26,926	9,563	23,648

(1) The Restated TOTAL column does not represent 12/31/2018 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exist due to: 1) inclusion of proposed (Pro Forma) cost of debt (pro forma versus CBR actual cost of debt) impacting Adj. 2.14; 2) restating power supply expenses to annualized authorized Power Supply amounts in Adj 2.18 (revenue associated with the approved annual authorized level is included in Adj. 3.01 Pro Forma Normalization); and 3) the inclusion of Restate 2018 AMA Rate base to EOP adjustment 2.19.

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2018
 (000'S OF DOLLARS)

PRO FORMA ADJUSTMENTS

Line No.	DESCRIPTION	Pro Forma Revenue Normalization 3.01	Pro Forma Def. Debits, Credits & Regulatory Amorts 3.02	Pro Forma Labor Non-Exec 3.03	Pro Forma Labor Exec 3.04	Pro Forma Employee Benefits 3.05	Pro Forma Insurance Expense 3.06	Pro Forma IS/IT Expense 3.07
	Adjustment Number Worksheet Reference	E-PREV	E-PRA	E-PLN	E-PLE	E-PEB	E-PINS	E-PIT
REVENUES								
1	Total General Business	\$3,949 ✓	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-
4	Total Sales of Electricity	3,949 ✓	-	-	-	-	-	-
5	Other Revenue	(5,031) ✓	-	-	-	-	-	-
6	Total Electric Revenue	(1,082)	-	-	-	-	-	-
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	180 ✓	903	-	950	-	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-
10	Regulatory Amortization	-	(2,394) ✓	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Production & Transmission	-	(2,214)	903	-	950	-	-
Distribution								
13	Operating Expenses	-	-	567	-	527	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	152 ✓	-	-	-	-	-	-
16	Total Distribution	152	-	567	-	527	-	-
17	Customer Accounting	15 ✓	-	173	-	264	-	-
18	Customer Service & Information	-	-	15	-	26	-	-
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	8 ✓	-	778	330	870	34 ✓	1,896 ✓
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin & General	8	-	778	330	870	34	1,896
25	Total Electric Expenses	175	(2,214)	2,436	330	2,637	34	1,896
26	OPERATING INCOME BEFORE FIT	(1,257)	2,214	(2,436)	(330)	(2,637)	(34)	(1,896)
FEDERAL INCOME TAX								
27	Current Accrual	(264) ✓	465 ✓	(512)	(69)	(554)	(7) ✓	(398) ✓
28	Debt Interest	-	3 ✓	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(993)	\$1,746	(\$1,924)	(\$261)	(\$2,083)	(27)	(\$1,498)
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-
DEFERRED TAXES								
45	Net Plant After DFIT	-	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-	(583) ✓	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-
48		-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	(583)	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	1,315	(2,371)	2,549	345	2,759	36	1,984

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Property Tax 3,08	Pro Forma Depreciation Expense 3,09	Pro Forma 2019 Threshold Capital Adds 3,10	Pro Forma O&M Offsets 3,11	Pro Forma Fee Free Amortization 3,12	Pro Forma Colstrip Amortization 3,13	PF Normalize CS2/Colstrip Major Maint 3,14	Pro Forma Sub-Total PF-SubTtl
		E-PPT	E-PDEP	E-PCAP	E-POFF	E-PFEE	E-PCOL	E-PMM	
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,918
2	Interdepartmental Sales	-	-	-	-	-	-	-	1,101
3	Sales for Resale	-	-	-	-	-	-	-	35,576
4	Total Sales of Electricity	-	-	-	-	-	-	-	537,595
5	Other Revenue	-	-	-	-	-	-	-	12,999
6	Total Electric Revenue	-	-	-	-	-	-	-	550,594
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	(33)	-	-	(449)	134,305
8	Purchased Power	-	-	-	-	-	-	-	73,242
9	Depreciation/Amortization	-	3,940	572	-	-	(149)	-	33,675
10	Regulatory Amortization	-	-	-	-	-	1,723	-	2,637
11	Taxes	2,163	-	-	-	-	-	-	18,958
12	Total Production & Transmission	2,163	3,940	572	(33)	-	1,574	(449)	262,817
	Distribution								
13	Operating Expenses	-	-	-	(105)	-	-	-	24,742
14	Depreciation/Amortization	-	(5,231)	707	-	-	-	-	28,916
15	Taxes	1,395	-	-	-	-	-	-	29,967
16	Total Distribution	1,395	(5,231)	707	(105)	-	-	-	83,625
17	Customer Accounting	-	-	-	-	49	-	-	12,485
18	Customer Service & Information	-	-	-	-	-	-	-	1,591
19	Sales Expenses	-	-	-	-	-	-	-	59
	Administrative & General								
20	Operating Expenses	-	-	-	(13)	-	-	-	55,012
21	Depreciation/Amortization	-	(849)	3,433	-	-	-	-	33,763
22	Regulatory Deferrals/Amortization	-	-	-	-	1,302	-	-	(697)
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	(849)	3,433	(13)	1,302	-	-	88,078
25	Total Electric Expenses	3,558	(2,140)	4,712	(151)	1,351	1,574	(449)	448,655
26	OPERATING INCOME BEFORE FIT	(3,558)	2,140	(4,712)	151	(1,351)	(1,574)	449	101,939
	FEDERAL INCOME TAX								
27	Current Accrual	(747)	449	(990)	32	(284)	(331)	94	7,942
28	Debt Interest	-	-	(438)	-	-	50	-	(606)
29	Deferred Income Taxes	-	-	-	-	-	-	-	1,014
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(317)
31	NET OPERATING INCOME	(\$2,811)	\$1,691	(\$3,284)	119	(1,067)	(1,293)	355	93,906
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$10,536	\$0	\$0	\$0	\$0	\$203,796
33	Production	-	-	9,185	-	-	(9,188)	-	921,064
34	Transmission	-	-	17,935	-	-	-	-	513,071
35	Distribution	-	-	28,623	-	-	-	-	1,158,106
36	General	-	-	18,593	-	-	-	-	289,889
37	Total Plant in Service	-	-	84,872	-	-	(9,188)	-	3,085,926
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	(780)	-	-	-	-	(48,130)
39	Production	-	-	(66)	-	-	-	-	(\$372,350)
40	Transmission	-	-	(92)	-	-	-	-	(142,967)
41	Distribution	-	-	(264)	-	-	-	-	(348,205)
42	General	-	-	(374)	-	-	-	-	(97,715)
43	Total Accumulated Depreciation	-	-	(1,576)	-	-	-	-	(1,009,367)
44	NET PLANT	-	-	83,296	-	-	(9,188)	-	2,076,559
45	DEFERRED TAXES	-	-	(2,053)	-	-	-	-	(412,153)
46	Net Plant After DFIT	-	-	81,243	-	-	(9,188)	-	1,664,406
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	(2,722)
48	WORKING CAPITAL	-	-	-	-	-	-	-	46,614
49	TOTAL RATE BASE	\$0	\$0	\$81,243	\$0	\$0	(\$9,188)	\$0	1,708,298
50	RATE OF RETURN	3,723	(2,239)	12,443	(158)	1,414	798	(470)	45,775
51	REVENUE REQUIREMENT								

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2018
(000's)

		Restate Debt Interest		
		2.14		
<u>Adjustment Description</u>		Adjustment	All other	TOTAL
		ROO	Adjustments	
1.00	Results of Operations	1,596,053		1,596,053
1.01	Deferred FIT Rate Base		(1,946)	-1,946
1.02	Deferred Debits and Credits		(7)	(7)
1.03	Working Capital		-	0
1.04	Remove AMI Rate Base		(19,166)	-19,166
2.01	Eliminate B & O Taxes		-	0
2.02	Restate Property Tax		-	0
2.03	Uncollect. Expense		-	0
2.04	Regulatory Expense		-	0
2.05	Injuries and Damages		-	0
2.06	FIT/DFIT/ ITC Expense		-	0
2.07	Office Space Charges to Non-Utility		-	0
2.08	Restate Excise Taxes		-	0
2.09	Net Gains & Losses		-	0
2.10	Weather Normalization		-	0
2.11	Eliminate Adder Schedules		-	0
2.12	Misc. Restating Non-Util / Non- Recurring Expenses		-	0
2.15	Eliminate WA Power Cost Defer		-	0
2.16	Nez Perce Settlement Adjustment		-	0
2.13	Restating Incentives		-	0
2.17	Normalize CS2/Colstrip Major Maint		-	0
2.14	Restate Debt Interest		-	0
2.18	Authorized Power Supply		-	0
2.19	Restate 2018 AMA Rate Base to EOP		61,892	61,892
3.01	Pro Forma Revenue Normalization		-	0
3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts		(583)	-583
3.03	Pro Forma Labor Non-Exec		-	0
3.04	Pro Forma Labor Exec		-	0
3.05	Pro Forma Employee Benefits		-	0
3.06	Pro Forma Insurance Expense		-	0
3.07	Pro Forma IS/IT Expense		-	0
3.08	Pro Forma Property Tax		-	0
3.09	Pro Forma Depreciation Expense		-	0
3.10	Pro Forma 2019 Major Capital Adds		81,243	81,243
3.11	Pro Forma O&M Offsets		-	0
3.12	Pro Forma Fee Free Amortization		-	0
3.13	Pro Forma Colstrip Amortization		(9,188)	-9,188
3.14	PF Normalize CS2/Colstrip Major Maint		-	0
3.15	Pro Forma Open		-	0
Totals		1,596,053	112,245	1,708,298
Weighted Average Cost of Debt		2.57%	2.57%	
Restated Debt Interest		41,019	2,885	43,903 ✓
Interest Per Results (E-FIT-12A)		46,445		46,445
Increase (Decrease) in Interest Expense		(5,426)	2,885	(2,542)
FIT Rate		0.21	0.21	
Increase (Decrease) in FIT		1,140	(606)	534
		2.14		
		Adjustment		

301	Proforma	AVISTA UTILITIES	Notes	ROO	ROO	Balance	Adj 1.04	2018 EOP	Adj 2.19	Adj 3.09	Adj 3.10
302	Pro Forma Results of Operations	Plant In Service	I Net Electric Plant	Other Rate Base	Per Books	Elim AMI	Rate Base	Rate Base	Restate AMA to EOP	Depreciation Study	2019 Threshold
303	Company Base Case UE-19								Deprec Exp	Deprec Exp	Capital Add
304									Deprec Exp	Deprec Exp	Deprec Exp
305											
306											
307	Account	Description	ROO	Other Rate Base	Per Books	Elim AMI	Rate Base	Rate Base	Restate AMA to EOP	Depreciation Study	2019 Threshold
308									Deprec Exp	Deprec Exp	Capital Add
309	Rate Base								Deprec Exp	Deprec Exp	Deprec Exp
310	Plant In Service										
311		Intangible Plant									
312	303.00	Miscellaneous	11,739,141		11,739,141				1,057,016	41,953	0
313	302.XX	Franchises & Consents - Hydro Relicensing Costs	57,416,150	2,881,386	60,297,536				(365,138)	(32,946)	0
314	303.12x	AM/MDM Software	18,571,397		18,571,397	(18,571,397)	(27,525,900)		0	0	0
315	303.1X	Miscellaneous - Computer Software	101,544,321		101,544,321	0	16,341,597		3,298,035	709,308	10,535,947
316		Total Intangible Plant	189,271,009	2,881,386	192,152,395	(18,571,397)	202,215,925	17,474,171	3,989,913	710,315	10,535,947
317									0	0	2,107,190
318		Production Plant									
319	31X	Steam Production	281,417,000	(11,410,376)	270,006,624				2,984,875	32,987	770,848
320	32X	Nuclear Production	0	79,626,000	79,626,000				0	0	0
321	33X	Hydraulic Production	423,861,771		423,861,771				12,383,712	230,502	1,230,804
322	34X	Other Production	199,987,460		199,987,460				432,661	609,256	9,185,499
323		Total Production Plant	905,266,231	68,215,624	973,481,855	0	921,067,479	19,982,042	15,801,248	290,041	9,185,499
324									0	0	203,000
325		Transmission Plant									
326	350	Land & Land Rights	18,704,888		18,704,888				(80,892)	2,325	674,591
327	352	Structures & Improvements	16,736,521		16,736,521				433,651	43,170	621,931
328	353	Station Equipment	170,207,086		170,207,086				4,599,931	617,955	6,331,789
329	354	Towers & Fixtures	11,267,699		11,267,699				39,134	704	409,552
330	355	Poles & Fixtures	161,880,401		161,880,401				9,909,386	361,241	6,222,500
331	356	Overhead Conductors & Devices	93,276,231		93,276,231				3,074,500	233,438	3,489,977
332	357	Underground Conduit	2,018,464		2,018,464				66,404	1,089	75,517
333	358	Underground Conductors & Devices	1,589,522		1,589,522				69,434	5,106	60,090
334	359	Roads & Trails	1,343,182		1,343,182				(108)	(2)	48,648
335		Total Transmission Plant	477,023,994	0	477,023,994	0	495,135,634	8,718,941	18,111,440	298,185	1,328,568
336									0	0	1,794,596
337		Distribution Plant									
338	360	Land & Land Rights	6,446,315		6,446,315				12,839	176	0
339	361	Structures & Improvements	20,880,783		20,880,783				6,526,147	105,724	783,051
340	362	Station Equipment	88,444,806		88,444,806				4,206,909	82,876	2,647,178
341	363	Storage Battery Equipment	2,597,845		2,597,845				0	0	74,224
342	364	Poles, Towers & Fixtures	254,870,563		254,870,563				8,422,992	(949,796)	7,522,635
343	365	Overhead Conductors & Devices	164,713,325		164,713,325				6,372,108	179,693	4,888,130
344	366	Underground Conduit	76,004,031		76,004,031				2,294,327	(331,607)	2,237,085
345	367	Underground Conductors & Devices	133,577,909		133,577,909				5,445,801	317,480	3,972,086
346	368	Line Transformers	180,442,115		180,442,115				5,700,548	120,281	(613,804)
347	369	Meters	111,541,308		111,541,308				2,572,972	(481,723)	5,318,335
348	370	Meters	28,007,591		28,007,591				68,480	191,804	131,363
349	371	Installations on Customer Premises	1,419,869		1,419,869				71,917	(23,008)	0
350	372	Leased Property on Customer Premises	0		0				0	0	0
351	373	Street Lights & Signal Systems	40,185,042		40,185,042				1,119,789	(251,236)	1,180,132
352		Total Distribution Plant	1,109,131,502	0	1,109,131,502	(1,023,584)	1,157,343,108	33,472,625	42,814,826	1,374,827	28,622,856
353									0	0	29,149
354		General Plant									
355	389	Land & Land Rights	5,770,910		5,770,910				2,061,136	469	13,556
356	390	Structures & Improvements	66,356,031		66,356,031				2,972,961	(27,377)	1,364,105
357	391	Office Furniture & Equipment	39,176,379		39,176,379				758,602	(184,511)	9,193,505
358	392	Transportation Equipment	36,774,422		36,774,422	(2,228,411)	(4,658,552)		2,858,392	(279,538)	699,626
359	393	Stores Equipment	2,801,637		2,801,637				75,718	(2,508)	113,843
360	394	Tools, Shop & Garage Equipment	10,135,248		10,135,248				354,734	(10,207)	124,950
361	395	Laboratory Equipment	1,600,238		1,600,238				(134,412)	(4,944)	
362	396	Power Operation Equipment	20,897,407		20,897,407	(37,169)	(134,412)		73,621	(279,538)	
363	397	Communication Equipment	76,713,535		76,713,535				(91,724)	0	
364	398	Miscellaneous Equipment	322,747		322,747	(602,969)	(2,334,614)		3,523,204	(98,581)	
365		Total General Plant	260,548,554	0	260,548,554	(2,868,549)	275,556,232	14,487,544	10,748,649	989,020	
366									0	0	
367		Total Plant In Service	2,941,241,290	71,097,010	3,012,338,300	(22,463,530)	3,051,317,678	94,135,323	91,466,076	3,670,388	84,871,537
377									(2,140,442)		4,713,029

306	Account	Description	Notes	ROO Net Electric Plant	ROO Other Rate Base	Balance Per Books	Adj 1.04 Elim AMI Rate Base	ROO 2018 EOP Net Electric Plant	ROO 2018 EOP Deprac Exp	2018 EOP Elim AMI Rate Base	Adj 2.19 Restate AMA to EOP EOP RB	Adj 3.09 Depreciation Study Deprac Exp	Adj 3.10 2019 Threshold Capital Add	Deprac Exp
307														
308														
456		Total Customer Advances / Deposits		0	(2,814,317)	(2,814,317)		0	0		0		0	
457														
458		Total Accumulated Deferred Investment Tax Credits		0	0	0		0	0		0		0	
459														
460		Total Accumulated Deferred Income Taxes		(410,936,808)	(634,220)	(411,571,028)	1,883,000	(412,919,000)		2,820,000	900,808		(2,053,000)	
461														
462		Other Rate Base Items												
463		Regulatory Asset AFUDC		0	50,670	50,670		0	0				0	
464		Colstrip Deferred Balance		0	0	0		0	0				0	
465		Open		0	0	0		0	0				0	
466		Tax Reform Rate Base Adjustment		0	(2,094,458)	(2,094,458)		0	0				0	
467		Open		0	0	0		0	0				0	
468														
469		Total Working Capital		0	46,613,640	46,613,640		0	0				0	
470														
471		Total Miscellaneous Rate Base Items		(410,936,808)	41,121,315	(369,815,493)	1,883,000	(412,919,000)		2,820,000	900,808		(2,053,000)	
472														
473		Total Rate Base		1,551,572,402	44,480,910	1,596,053,312	(19,165,861)	1,627,573,279		(35,219,562)	61,893,176		81,242,537	

Plant	Acc Depr	Balance	ADFIT	Rate Base
All Plant Reg Asset AFUDC		50,670	-1,767	48,903
Steam Colstrip 3 AFUDC Reallocation	-7,273,650	-224,486	0	-224,486
Steam Colstrip Common AFUDC	1,110,999	111,100	0	111,100
Steam Kettle Falls Disallowed Plant	-5,247,725	-67,558	23,565	-43,993
Nuclear WNP3	79,626,000	2,857,977	-513,675	2,344,302
Hydro Relicensing CDA Settlement	1,553,548	367,619	-79,789	287,830
Hydro Relicensing CDA/CDR Fund	112,735	26,741	0	26,741
Hydro Relicensing Spokane River Relicensing	743,189	176,271	-38,246	138,025
Hydro Relicensing Spokane River PM&Es	471,914	111,931	-24,308	87,623
MT Lease Montana Riverbed Lease		0	0	0
Lancaster Lancaster Generation		0	0	0
Cust Adv/Dep Customer Advances		-839,880		-839,880
Cust Adv/Dep Customer Deposits		-1,974,437		-1,974,437
Working Cap Working Capital		46,613,640		46,613,640
Tax Reform RB Reg Liab Non-plant Excess		-2,094,458		-2,094,458
Total	71,097,010	-67,737,415	-634,220	44,480,910

Pro Forma Deferred Debits and Credits Adjustment Detail

Plant	Acc Depr	Balance	ADFIT	Rate Base
All Plant Reg Asset AFUDC		0	0	0
Steam Colstrip 3 AFUDC Reallocation	0	0	0	0
Steam Colstrip Common AFUDC	0	0	0	0
Steam Kettle Falls Disallowed Plant	5,247,725	67,558	-23,565	43,993
Nuclear WNP3	-79,626,000	-2,857,977	513,675	-2,344,302
Hydro Relicensing CDA Settlement	-388,387	-269,083	71,914	-197,169
Hydro Relicensing CDA/CDR Fund	-28,184	-19,585	0	-19,585
Hydro Relicensing Spokane River Relicensing	-185,798	56,702	-28,339	-100,757
Hydro Relicensing Spokane River PM&Es	-117,979	36,003	15,265	-66,711
MT Lease Montana Riverbed Lease		0	0	0
Lancaster Lancaster Generation		0	0	0
Cust Adv/Dep Customer Advances		0	0	0
Cust Adv/Dep Customer Deposits		0	0	0
Working Cap Working Capital		0	0	0
Tax Reform RB Reg Liab Non-plant Excess		2,101,458		2,101,458
Total	-75,098,623	71,808,464	605,628	-583,073

Copied Values From EMA work papers for Labor Adjustments
(WA 2019) FLB Forecast Labor Non-Executive.xlsx / Washington Electric PF

	Adjusted Total WA	Annualize		Union Only		Labor \$	3.05 Allocate Benefits to FERC Acct
		2018 Increase Admin 0.519% Union 0.714%	2019 Admin 3.000% Union 3.000%	2020 Admin 0.000% Union 3.000%	Summary		
Production							
Steam							
500	143,516	745	4,328	0	5,073	148,589	8,030
501	573,018	4,091	17,313	17,833	39,237	612,255	33,088
502	333,008	2,378	10,062	10,363	22,803	355,811	19,229
505	347,948	2,484	10,513	10,828	23,825	371,773	20,091
506	123,026	878	3,717	3,829	8,424	131,450	7,104
507	0	0	0	0	0	0	0
510	65,635	341	1,979	0	2,320	67,955	3,672
511	5,170	37	156	161	354	5,524	299
512	444,313	3,172	13,425	13,827	30,424	474,737	25,656
513	186,209	1,330	5,626	5,795	12,751	198,960	10,752
514	81,637	583	2,467	2,541	5,591	87,228	4,714
Total Steam	2,303,480	16,039	69,586	65,177	150,802	2,454,282	132,635
Hydro							
535	945,205	4,906	28,503	0	33,409	978,614	52,886
536	5,545	40	168	173	381	5,926	320
537	337,494	2,410	10,197	10,503	23,110	360,604	19,488
538	3,255,643	23,245	98,367	101,318	222,930	3,478,573	187,989
539	123,864	884	3,742	3,855	8,481	132,345	7,152
541	295,894	1,536	8,923	0	10,459	306,353	16,556
542	121,682	869	3,677	3,787	8,333	130,015	7,026
543	364,318	2,601	11,008	11,338	24,947	389,265	21,037
544	1,320,577	9,429	39,900	41,097	90,426	1,411,003	76,254
545	431,708	3,082	13,044	13,435	29,561	461,269	24,928
Total Hydro	7,201,930	49,002	217,529	185,506	452,037	7,653,967	413,637
Other Generation							
546	73,741	383	2,224	0	2,607	76,348	4,126
548	192,278	1,373	5,810	5,984	13,167	205,445	11,103
549	41,893	299	1,266	1,304	2,869	44,762	2,419
551	206,771	1,073	6,235	0	7,308	214,079	11,569
552	379	3	11	12	26	405	22
553	209,242	1,494	6,322	6,512	14,328	223,570	12,082
554	44,470	318	1,344	1,384	3,046	47,516	2,568
Total Other Generation	768,774	4,943	23,212	15,196	43,351	812,125	43,889
Other Power Supply							
556	168,546	875	5,083	0	5,958	174,504	9,431
557/558	2,483,124	12,887	74,880	0	87,767	2,570,891	138,936
Total Other Power Sup	2,651,670	13,762	79,963	0	93,725	2,745,395	148,367
Total Production	12,925,854	83,746	390,290	265,879	739,915	13,665,769	738,527

	Adjusted	Annualize		Union Only		Summary	Total Labor	Benefits
		2018 Increase	2019	2020	2018-2020			
		Admin 0.519%	Admin 3.000%	Admin 0.000%	Admin 0.000%		Electric	
Transmission								
560	811,682	4,213	24,477	0	0	28,690	840,372	48,467
561	1,253,318	6,505	37,795	0	0	44,300	1,297,618	74,838
562	89,335	638	2,699	2,780	2,780	6,117	95,452	5,505
563	45,075	322	1,362	1,403	1,403	3,087	48,162	2,778
564	0	0	0	0	0	0	0	0
566	502,223	3,586	15,174	15,629	15,629	34,389	536,612	30,948
567	7,256	52	219	226	226	497	7,753	447
568	251,513	1,305	7,585	0	0	8,890	260,403	15,018
569	241,947	1,728	7,310	7,530	7,530	16,568	258,515	14,910
570	264,716	1,890	7,998	8,238	8,238	18,126	282,842	16,313
571	19,246	137	581	599	599	1,317	20,563	1,186
572	0	0	0	0	0	0	0	0
573	9,693	69	293	302	302	664	10,357	597
Total Transmission	3,496,004	20,445	105,493	36,707	36,707	162,645	3,658,649	211,008
Distribution								
580	1,513,924	7,857	45,653	0	0	53,510	1,567,434	84,733
581	0	0	0	0	0	0	0	0
582	188,555	1,346	5,697	5,868	5,868	12,911	201,466	10,891
583	750,627	5,359	22,680	23,360	23,360	51,399	802,026	43,356
584	261,877	1,870	7,912	8,150	8,150	17,932	279,809	15,126
585	3,405	24	103	106	106	233	3,638	197
586	817,051	5,834	24,687	25,427	25,427	55,948	872,999	47,193
587	281,881	2,013	8,517	8,772	8,772	19,302	301,183	16,281
588	2,733,470	19,517	82,590	85,067	85,067	187,174	2,920,644	157,885
589	19,303	138	583	601	601	1,322	20,625	1,115
590	371,338	1,927	11,198	0	0	13,125	384,463	20,783
591	135,916	970	4,107	4,230	4,230	9,307	145,223	7,851
592	217,390	1,552	6,568	6,765	6,765	14,885	232,275	12,556
593	1,169,399	8,350	35,332	36,392	36,392	80,074	1,249,473	67,544
594	362,643	2,589	10,957	11,286	11,286	24,832	387,475	20,946
595	180,501	1,289	5,454	5,617	5,617	12,360	192,861	10,426
596	99,214	708	2,998	3,088	3,088	6,794	106,008	5,731
597	12,364	88	374	385	385	847	13,211	714
598	72,549	518	2,192	2,258	2,258	4,968	77,517	4,190
Total Distribution	9,191,407	61,949	277,602	227,372	227,372	566,923	9,758,330	527,519
Customer Accounts								
901	72,895	378	2,198	0	0	2,576	75,471	3,940
902	1,553,855	8,065	46,858	0	0	54,923	1,608,778	83,985
903	3,162,373	16,413	95,364	0	0	111,777	3,274,150	170,924
905	90,864	472	2,740	0	0	3,212	94,076	4,911
Total Customer Account	4,879,987	25,328	147,160	0	0	172,488	5,052,475	263,760

	Adjusted	Annualize 2018 Increase		Union Only 2020		Summary 2018-2020	Total Labor Electric	Benefits to FERC Acct
		Admin 0.519%	Admin 3.000%	Admin 0.000%	Admin 0.000%			
Cust Service & Info								
908	263,954	1,370	7,960	0	0	9,330	273,284	16,018
909	134,272	697	4,049	0	0	4,746	139,018	8,148
910	36,407	189	1,098	0	0	1,287	37,694	2,209
Total Cust Svc & Info	434,633	2,256	13,107	0	0	15,363	449,996	26,376
Sales								
911	0	0	0	0	0	0	0	0
912	0	0	0	0	0	0	0	0
913	0	0	0	0	0	0	0	0
916	0	0	0	0	0	0	0	0
Total Sales	0	0	0	0	0	0	0	0
Admin & General								
920	11,803,149	61,258	355,932	0	0	417,190	12,220,339	693,131
921	550,172	2,855	16,591	0	0	19,446	569,618	32,308
923	19,567	102	590	0	0	692	20,259	1,149
925	0	0	0	0	0	0	0	0
926	278,539	1,446	8,400	0	0	9,846	288,385	16,357
927	0	0	0	0	0	0	0	0
928	675,658	3,507	20,375	0	0	23,882	699,540	39,678
930	180,816	938	5,453	0	0	6,391	187,207	10,618
935	1,314,025	6,820	39,625	0	0	46,445	1,360,470	77,165
Total Admin & General	14,821,926	76,926	446,966	0	0	523,892	15,345,818	870,406
Subtotal Actual Electric	45,749,811	270,650	1,380,618	529,958		2,181,226	47,931,037	2,637,596
Hydro One Reclass Li	247,018	1,282	7,449	0		255,749	255,749	
Total Electric Labor	45,996,829	271,932	1,388,067	529,958		2,436,975	48,186,786	

Note: Expenses primarily comprised of regular labor, paid time off loading, and overtime (does n \$ 2,436,975 \$ 48,186,786 check check)

	Admin & General Actual	Hydro One Reclass
	523,892	15,345,818
	255,749	255,749
	779,641	15,601,567

Copied Values From EMA work papers for Labor Adjustments
 (WA 2019) FLB Forecast Retirement and Medical.xlsx / Summary

<u>Washington Electric</u>	<u>Alloc¹</u> <u>%</u>	<u>Employee</u> <u>Benefits</u>
Total Production	28.4%	\$ 738,527
Total Transmission	7.6%	\$ 211,008
Total Production and Transmission		\$ 949,535
Total Distribution	20.3%	\$ 527,519
Customer Accounts	10.50%	\$ 263,760
Cust Service & Info	0.90%	\$ 26,376
Sales & Marketing	0.00%	\$ -
Admin and General - Proforma	33.00%	\$ 870,406
Total Electric Expense	100.70%	\$ 2,637,596
	check	\$ 2,637,595

1 Based on Labor and Wage adjustment

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
 TWELVE MONTHS ENDED DECEMBER 31, 2018
 (000'S OF DOLLARS)

DESCRIPTION	AMA			EOP			Adjust AMA to EOP Rate Base
	12.31.2018 Actual Results	AMI Rate Base	12.31.2018 CBR Results	12.31.2018 Actual Results	AMI Rate Base	12.31.2018 CBR Results	
EXPENSES							
Intangible	16,756		16,756	17,474		17,474	718
Production	19,692		19,692	19,982		19,982	290
Transmission	8,421	0	8,421	8,719	0	8,719	298
Distribution	32,098	0	32,098	33,472	0	33,472	1,374
General	13,498	0	13,498	14,488	0	14,488	990
Total Electric Expenses	90,465	0	90,465	94,135	0	94,135	3,670
	ROO			2) Adj. Dep Exp			
RATE BASE							
PLANT IN SERVICE							
Intangible	189,271	(\$18,571)	\$170,700	202,215	(\$27,526)	\$174,689	\$3,989
Production	905,266	0	905,266	921,067	0	921,067	15,801
Transmission	477,024	0	477,024	495,136	0	495,136	18,112
Distribution	1,109,132	(1,024)	1,108,108	1,157,343	(6,420)	1,150,923	42,815
General	260,549	(2,869)	257,680	275,556	(7,128)	268,428	10,748
Total Plant in Service	2,941,242	(\$22,464)	2,918,778	3,051,317	(\$41,074)	3,010,243	91,465
	ROO			ROO			
ACCUMULATED DEPRECIATION/AMORT							
Intangible	(43,552)	1,078	(42,474)	(48,670)	2,315	(46,355)	(3,881)
Production	(365,167)	0	(365,167)	(372,284)	0	(372,284)	(7,117)
Transmission	(140,271)	0	(140,271)	(142,875)	0	(142,875)	(2,604)
Distribution	(336,685)	9	(336,676)	(349,415)	68	(349,347)	(12,671)
General	(93,057)	328	(92,729)	(97,581)	651	(96,930)	(4,201)
Total Accumulated Depreciation	(978,732)	1,415	(977,317)	(1,010,825)	3,034	(1,007,791)	(30,474)
NET PLANT	1,962,510	(21,049)	1,941,461	2,040,492	(38,040)	2,002,452	60,991
	ROO			ROO			
DEFERRED TAXES	(412,883)	1,883	(411,000)	(412,919)	2,820	(410,099)	901
Net Plant After DFIT	1,549,627	(19,166)	1,530,461	1,627,573	(35,220)	1,592,353	61,892
	ADFIT AMA			ADFIT EOP			

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

Avista Corporation
WA Power Supply Authorized Costs UE-170485

P/T Allocation Percentages	12.31.2018 Historical Loads 12.2018 Actual		12 ME 12.2018 Actual		ERM 12.2018 Embedded Authorized		Normalized Test Year Loads and Authorized Power Supply Expenses		NET CHANGE Restated 12.2018		Adjustment 2.18 WA Share NET CHANGE Restated 12.2018	
	Power Supply System	Total Washington Amounts 65.39%	Power Supply System	Total Washington Amounts 65.39%	Power Supply System	Total Washington Amounts (1) 65.73%	Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts
447 Sales for Resale	\$91,755	\$59,999	\$54,104	\$35,563	\$54,104	\$35,563	\$54,104	\$35,563	-\$37,651	-\$37,651	-\$24,436	
456 Transmission Wheeling Revenue	18,082	11,824	15,149	9,958	15,149	9,958	15,149	9,958	(2,933)	(2,933)	(1,866)	
456 Transmission Wheeling Revenue	105	105	0	0	0	0	0	0	(105)	(105)	(105)	
456 Transmission Wheeling Revenue	51	0	0	0	0	0	0	0	(51)	(51)	-	
456 Other Electric Revenue	74,936	49,001	0	0	0	0	0	0	(74,936)	(74,936)	(49,001)	
Total Revenue	184,929	120,928	69,253	45,520	69,253	45,520	69,253	45,520	-115,676	-115,676	-75,408	
501 Thermal Fuel Expense	26,090	17,060	28,874	18,979	28,874	18,979	28,874	18,979	\$2,784	\$2,784	\$1,919	
547 Other Fuel Expense	63,239	41,352	70,067	46,055	70,067	46,055	70,067	46,055	6,828	6,828	4,703	
555 Purchased Power	136,242	89,089	111,395	73,220	111,395	73,220	111,395	73,220	(24,847)	(24,847)	(15,869)	
557 Other Expenses	58,595	38,315	411	270	411	270	411	270	(58,184)	(58,184)	(38,045)	
XXX Other Expenses-Direct WA	0	0	-2,363	-2,363	-2,363	-2,363	-2,363	-2,363	(2,363)	(2,363)	(2,363)	
565 Trans. of Elec. by Others	17,529	11,462	17,404	11,440	17,404	11,440	17,404	11,440	(125)	(125)	(22)	
Total Expense	301,695	197,278	225,789	147,601	225,789	147,601	225,789	147,601	-75,906	-75,906	-49,677	
Net Income Before Income Taxes	-116,766	-76,350	-156,535	-102,081	-156,535	-102,081	-156,535	-102,081	-39,770	-39,770	-\$25,731	
Federal Income Tax (pre-rated-rate)	21%	-16,034	21%	-21,437	21%	-21,437	21%	-21,437			-\$5,403	
Net Income		-\$60,317		-\$80,644		-\$80,644		-\$80,644			-\$20,327	
ERM Retail Revenue Adjustment rate			Average Cost per MWh	\$18.11		\$18.11		\$18.11				

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio 65.39%.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

	12.2018 Normalized	12.2018 Actual	12.2018 Actual per books Authorized
12.2018 Normalized	5,637,844 MWhs	5,608,273 MWhs	5,608,273 MWhs
12.2018 Actual	5,608,273 MWhs	5,658,613 MWhs	5,658,613 MWhs
weather adjustment load change	29,571 MWhs	(50,340) MWhs	(50,340) MWhs
Retail Revenue Adjustment rate	\$18.11 /MWh	\$18.11 /MWh	\$18.11 /MWh
Weather adj load change power cost	\$535,423	(\$911,474)	(\$911,474)

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(6,202)					(6,202)	935000	(1,185,934)	A&G
930200	(361,696)	(2,839)	(11,169)	(49)		(5,372)		(381,125)	930200		
928000						2,070		2,070	928000		
925200								-	925200		
925100			(3,303)				(21,683)	(3,303)	925100		
925000							(9,292)	(21,683)	925000		
924000								(9,292)	924000		
923000			(71)					(71)	923000		
921000			(2,459)		(763,869)			(2,459)	921000		
920000								(763,869)	920000		
910000			(28)					(28)	910000	(1,391)	Cust Ser & Info
909000			(1,170)					(1,170)	909000		
908000			(193)					(193)	908000		
905000			(660)					(660)	905000	(267)	Cus Accts
902000			(51)					(51)	902000		
887000				183				183	887000		
880000				9				9	880000		
874000				302				302	874000		
593000			(50)					(50)	593000		
573000								-	573000	(2,412)	Dist O&M
588000			(1,553)					(1,553)	588000		
586000			(66)					(66)	586000		
580000			(491)					(491)	580000		
568000								(98)	568000		
566000			(204)					(204)	566000		
560000			(1,037)					(1,037)	560000		
557000			(1,168)					(1,168)	557000	(2,659)	Prod & Trans
557170								-	557170		
546000			(264)					(264)	546000		
544000								-	544000		
545000								(12)	545000		
537000								-	537000		
539000			(40)					(40)	539000		
535000			(3)					(3)	535000		
506000			(57)					(57)	506000		
505000								-	505000		
501200			(78)					(78)	501200		
426500								-	426500		
	(361,696)	(2,839)	(30,329)	347	(763,869)	(3,302)	(30,975)	(1,192,663)		(1,192,663)	

N ← Dist mtg supervisor

MR-DO-1

MR-PR-1

MR-LTIP

MR-RC-1

MR-NU-1

MR-BOD-1

Prep by: _____

Date: 4/11/2019 Mgr. Review: _____

AVISTA UTILITIES
 Functionalize Regulatory Deferrals and Amortizations
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

ROO Account	407 Analysis	Function Code	WA ROO Total	H Hydro Related	S Steam Related	P Peaking Unit Related	R Renewable Related	T Transmission Related	D Distribution Related	O Other/General Related
406100	Amort of Acq Adj--Colstrip Common AFUDC	S	\$31,743	0	31,743	0	0	0	0	0
407312	Amortization of Lancaster Generation	S	\$0	0	0	0	0	0	0	0
407320	Amortization of Colstrip Outage Return	S	\$0	0	0	0	0	0	0	0
407322	Amortization of Spokane River Relicence	H	\$72,939	72,939	0	0	0	0	0	0
407324	Amortization of CDA CDR Fund	H	\$141,845	141,845	0	0	0	0	0	0
407326	Amortization of Spokane River TDG	H	\$0	0	0	0	0	0	0	0
407331	Amortization of BPA Parallel Capacity Support	T	\$0	0	0	0	0	0	0	0
407333	Amortization of CDA Settlement Costs	H	\$21,395	21,395	0	0	0	0	0	0
407335	Amortization of ID DSIT	O	\$0	0	0	0	0	0	0	0
407350	Amortization of WA Renewable Energy Credits	R	\$0	0	0	0	0	0	0	0
407351	Amortization of CNC Transmission	T	\$0	0	0	0	0	0	0	0
407360	Amortization of CS2 & COLSTRIP O&M	S	\$0	0	0	0	0	0	0	0
407362	Amortization of LIDAR O&M	T	\$0	0	0	0	0	0	0	0
407365	Amortization of Wind Generation	R	\$0	0	0	0	0	0	0	0
407368	Amortization of Project Compass	O	\$0	0	0	0	0	0	0	0
407380	Amortization of Wartsila Generators	P	\$0	0	0	0	0	0	0	0
407382	Amortization of CDA Settlement - Alllocated	H	\$578,104	578,104	0	0	0	0	0	0
407382	Amortization of CDA Settlement - Direct	H	\$152,118	152,118	0	0	0	0	0	0
407391	Amortization of Spokane River TDG	H	\$0	0	0	0	0	0	0	0
407395	Optional Renewable Power Revenue Offset	R	\$186,347	0	0	0	186,347	0	0	0
407403	Amortization of Dissallowed K.F. Plant	S	(\$134,592)	0	(134,592)	0	0	0	0	0
407405	Amortization of Boulder Park Write Off - Idaho	P	\$0	0	0	0	0	0	0	0
407420	Amortization of CS2 Levelized Return	S	\$0	0	0	0	0	0	0	0
407450/4	Amortization of BPA Residential Exchange Credit	O	(\$1,889,276)	0	0	0	0	0	0	(1,889,276)
407455	Amortization of Colstrip Refund	S	\$0	0	0	0	0	0	0	0
407460	Amortization of Deferred CS2 & COLSTRIP O&M	S	\$0	0	0	0	0	0	0	0
407462	Amortization of Deferred LIDAR O&M	T	\$0	0	0	0	0	0	0	0
407494	Amortization of Schedule 98 REC Rev	R	\$41,533	0	0	0	41,533	0	0	0
407495	Optional Renew Solar Project Offset	R	(\$5,503)	0	0	0	(5,503)	0	0	0
407496	Def Palouse Wind & Thornton Sw St	R	\$0	0	0	0	0	0	0	0
407497	Amortization of BPA Settlement	T	\$0	0	0	0	0	0	0	0
407229	Idaho Earnings Test Amortization	O	\$0	0	0	0	0	0	0	0
407230	Tax Reform Amortization	O	(\$3,927,632)	0	0	0	0	0	0	(3,927,632)
407311	Regulatory Debit - AFUDC Amortization	O	\$41,487	0	0	0	0	0	0	41,487
407319	AFUDC Equity DFIT Deferral	O	\$797,405	0	0	0	0	0	0	797,405
407332	Existing Meters Excess Deprec. Deferral	D	\$187,845	0	0	0	0	0	187,845	0
407414	Regulatory Credit - Deferral - FISERVE	O	(\$527,265)	0	0	0	0	0	0	(527,265)
407436	Regulatory Credit - MIDM System	D	(\$2,497,735)	0	0	0	0	0	(2,497,735)	0
407468	Project Compass Deferral - ID	O	\$0	0	0	0	0	0	0	0
			(\$6,729,242)	\$966,401	(\$102,849)	\$0	\$222,377	\$0	(\$2,309,890)	(\$5,505,281)

AVISTA UTILITIES
 Disaggregate CSII O&M Expense
 Washington Electric Cost Study
 12 Months Ended December 31, 2018

Identify CSII non-fuel production expenses during test year by Account to collect in Account 548 for Cost Assignment purposes.
 (Most O&M expenses would ordinarily be in Accounts 548 and 553.)

Account (in 000's)	12 ME Dec 2018 Electric System	Adjustment	WA Share 65.39%
546	159,880	(159,880)	(104,546)
548	1,679,253	4,196,763	2,744,263
549	134,585	(134,585)	(88,005)
550	-	-	-
551	248,145	(248,145)	(162,262)
552	66,189	(66,189)	(43,281)
553	3,385,438	(3,385,438)	(2,213,738)
554	202,525	(202,525)	(132,431)
	<u>5,876,016</u>	<u>(0)</u>	<u>-</u>

Plant Location Code	610
Service	ED
Jurisdiction	AN

	Transaction Amount	Electric Amt SUM
Ferc Acct		
546000	159,879.96	159,879.96
548000	1,679,253.08	1,679,253.08
549000	134,585.31	134,585.31
550000	.00	.00
551000	248,145.30	248,145.30
552000	66,189.13	66,189.13
553000	3,385,437.56	3,385,437.56
554000	202,525.42	202,525.42
	5,876,015.76	

From Accounting Period 201801 to 201812
 FERC Account 500 - 559

Query Name: Transaction_by_FERC_GL_Detail_w_Loc

1	Assign	AVISTA UTILITIES										Washington Jurisdiction									
		Cost of Service Calculation For the Twelve Months Ended December 31, 2018										Functionalization and Classification									
2	Scenario:	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	
3	Company Base Case UE-19	AS FILED METHOD	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48								
4	Load Factor Peak Credit Method	AS FILED METHOD																			
5	Account Description																				
6	Operation & Maintenance Expenses																				
7	Production Expenses																				
8	500-OP	P	Supervision & Engineering	P01	D01	301,000	118,955	57,759	12,824	26,894	18,943	2,407	128								
9	500-OP	P	Coincident Peak	39.52	D01		182,045	77,013	20,084	44,235	35,382	4,729	601								
10	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
11	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
12	500-OP	P	Fuel	P01	D01	20,340,000	8,038,368	3,903,035	866,580	1,817,358	1,280,049	162,670	8,676								
13	500-OP	P	Coincident Peak	39.52	D01		12,301,632	5,204,117	1,357,197	2,989,200	2,390,917	319,567	40,635								
14	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
15	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
16	500-OP	P	Steam	P01	D01	2,795,000	1,104,584	536,331	119,080	249,730	175,897	22,353	1,192								
17	500-OP	P	Coincident Peak	39.52	D01		1,690,416	715,118	186,498	410,758	328,545	43,913	5,584								
18	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
19	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
20	500-OP	P	From Other Sources	P01	D01	0	0	0	0	0	0	0	0								
21	500-OP	P	Coincident Peak	39.52	D01		0	0	0	0	0	0	0								
22	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
23	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
24	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
25	500-OP	P	Electric Expenses	P01	D01	166,000	302,723	146,987	32,635	68,441	48,206	6,126	327								
26	500-OP	P	Coincident Peak	39.52	D01		463,277	195,986	51,112	112,573	90,041	12,035	1,530								
27	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
28	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
29	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
30	500-OP	P	Miscellaneous Power Exp.	P01	D01	2,221,000	877,739	426,187	94,625	198,444	139,773	17,763	947								
31	500-OP	P	Coincident Peak	39.52	D01		1,343,261	568,257	148,197	326,402	261,073	34,895	4,437								
32	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
33	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
34	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
35	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
36	500-OP	P	Steam	P01	D01	23,000	9,090	4,413	980	2,055	1,447	184	10								
37	500-OP	P	Coincident Peak	39.52	D01		13,910	5,885	1,555	3,380	2,704	361	46								
38	500-OP	P	Generation Level Consumption	60.48	E02		0	0	0	0	0	0	0								
39	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
40	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
41	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
42	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
43	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
44	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
45	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
46	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
47	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
48	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
49	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
50	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
51	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
52	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
53	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
54	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
55	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
56	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
57	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
58	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
59	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
60	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
61	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
62	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
63	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
64	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
65	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
66	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
67	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
68	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
69	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								
70	500-OP	P	Open	0	xxx		0	0	0	0	0	0	0								

1	Assign	Account Description	AVISTA UTILITIES				Electric Utility	Washington Jurisdiction				Open 1	Open 2	Open 3	Open 4	Open 5	
			(k)	(l)	(m)	(n)		(o)	(p)	(q)	(r)						(s)
2	Scenario:	Company Base Case UE-19	Cost of Service Calculation	Functional	Proforma	Functional	Residential	General	Large Gen	Extra Large	Pumping	Street &					
3	Load Factor Peak Credit Method	AS FILED METHOD	For the Twelve Months Ended December 31, 2018	Allocation	Totals	Totals	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48					
4	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	
5	Account	Description	Notes	Class	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	Alloc	
6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
133	P	Generation Level Consumption		E02	60.48	572,141	242,040	63,122	139,026	111,200	14,863	1,890					
134	P	Open		xxx	0	0	0	0	0	0	0	0					
135	P	Open		xxx	0	0	0	0	0	0	0	0					
136		Total Hydraulic Maintenance		xxx	6,382,000	6,382,000	2,857,514	697,746	1,508,134	1,151,824	151,310	15,472					
137		Total Hydraulic		xxx	25,471,000	25,471,000	11,404,536	2,784,751	6,019,068	4,597,010	603,887	61,750					
138																	
139	546-OP	Other Supervision & Engineering		P01		158,000											
140	P	Coincident Peak		D01	39.52	62,442	30,319	6,732	14,117	9,943	1,264	67					
141	P	Generation Level Consumption		E02	60.48	95,558	40,425	10,543	23,220	18,573	2,482	316					
142	P	Open		xxx	0	0	0	0	0	0	0	0					
143	P	Open		xxx	0	0	0	0	0	0	0	0					
144	547-OP	Other Fuel		P01		46,054,000											
145	P	Coincident Peak		D01	39.52	18,200,541	8,837,284	1,962,118	4,114,877	2,898,298	368,319	19,644					
146	P	Generation Level Consumption		E02	60.48	21,853,459	11,783,205	3,072,977	6,788,171	5,413,534	723,567	92,005					
147	P	Open		xxx	0	0	0	0	0	0	0	0					
148	P	Open		xxx	0	0	0	0	0	0	0	0					
149	548-OP	Other Generation Expenses		P01		4,338,000											
150	P	Coincident Peak		D01	39.52	1,714,378	832,417	184,819	387,596	273,002	34,693	1,850					
151	P	Generation Level Consumption		E02	60.48	2,623,622	1,109,905	289,455	637,520	509,921	68,155	8,666					
152	P	Open		xxx	0	0	0	0	0	0	0	0					
153	P	Open		xxx	0	0	0	0	0	0	0	0					
154	549-OP	Other Miscellaneous Power Exp.		P01		164,000											
155	P	Coincident Peak		D01	39.52	64,813	31,470	6,987	14,653	10,321	1,312	70					
156	P	Generation Level Consumption		E02	60.48	99,187	41,960	10,943	24,102	19,278	2,577	328					
157	P	Open		xxx	0	0	0	0	0	0	0	0					
158	P	Open		xxx	0	0	0	0	0	0	0	0					
159	550-OP	Other Rents		P01		(22,000)											
160	P	Coincident Peak		D01	39.52	(8,694)	(4,222)	(937)	(1,966)	(1,385)	(176)	(9)					
161	P	Generation Level Consumption		E02	60.48	(13,306)	(6,629)	(1,468)	(3,233)	(2,586)	(346)	(44)					
162	P	Open		xxx	0	0	0	0	0	0	0	0					
163	P	Open		xxx	0	0	0	0	0	0	0	0					
164		Total Other Operation		P01		50,692,000	22,697,135	5,542,169	11,979,057	9,148,899	1,201,847	122,893					
165	551-MT	Other Supervision & Engineering		P01		325,000											
166	P	Coincident Peak		D01	39.52	128,440	62,364	13,847	29,038	20,453	2,599	139					
167	P	Generation Level Consumption		E02	60.48	196,560	83,153	21,686	47,763	38,203	5,106	649					
168	P	Open		xxx	0	0	0	0	0	0	0	0					
169	P	Open		xxx	0	0	0	0	0	0	0	0					
170	552-MT	Other Structures		P01		2,000											
171	P	Coincident Peak		D01	39.52	790	384	85	179	126	16	1					
172	P	Generation Level Consumption		E02	60.48	1,210	512	133	294	235	31	4					
173	P	Open		xxx	0	0	0	0	0	0	0	0					
174	P	Open		xxx	0	0	0	0	0	0	0	0					
175	553-MT	Other Generating & Electric Plant		P01		462,000											
176	P	Coincident Peak		D01	39.52	182,582	88,653	19,683	41,279	29,075	3,695	197					
177	P	Generation Level Consumption		E02	60.48	279,418	118,206	30,827	67,896	54,307	7,259	923					
178	P	Open		xxx	0	0	0	0	0	0	0	0					
179	P	Open		xxx	0	0	0	0	0	0	0	0					
180	554-MT	Other		P01		125,000											
181	P	Coincident Peak		D01	39.52	48,610	23,602	5,240	10,990	7,741	984	52					
182	P	Generation Level Consumption		E02	60.48	74,390	31,470	8,207	18,076	14,458	1,932	246					
183	P	Open		xxx	0	0	0	0	0	0	0	0					
184	P	Open		xxx	0	0	0	0	0	0	0	0					
185		Total Other Maintenance		xxx	912,000	912,000	408,344	99,709	215,515	164,598	21,622	2,211					
186		Total Other		xxx	51,604,000	51,604,000	23,105,479	5,641,878	12,194,573	9,313,497	1,223,469	125,104					
187																	
188	555-OP	Total Purchased Power		Manual Input		73,242,000											
189	P	Production Plant		S01	100	73,242,000	32,793,805	8,007,566	17,307,862	13,218,726	1,736,480	177,561					
190	P	Open		xxx	0	0	0	0	0	0	0	0					
191	P	Open		xxx	0	0	0	0	0	0	0	0					
192	P	Open		xxx	0	0	0	0	0	0	0	0					
193	556-OP	Total System Control & Load Dispatching		P01		473,000											
194	P	Coincident Peak		D01	39.52	186,930	90,764	20,152	42,262	29,767	3,783	202					

1 Assign	2 Scenario: Company Base Case UE-19 Load Factor Peak Credit Method	3 AVISTA UTILITIES Cost of Service Calculation For the Twelve Months Ended December 31, 2018				4 Electric Utility				5 Washington Jurisdiction				6	7	8
		(k) (l) (m) (n)	(o) (p) (q) (r)	(s) (t) (u) (v) (w) (x)	(y) (z) (aa) (ab) (ac)											
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Sch 31-32	Street & Area Lights Sch 41-48	Open 1	Open 2	Open 3	Open 4	Open 5
381 D Distribution Plant		520	S03	573,236	573,236	309,712	73,300	130,551	18,541	17,333	23,800	0	0	0	0	0
382 C Avg Customers-All		155	C01	1,70,351	1,70,351	145,386	21,729	1,280	16	1,654	286	0	0	0	0	0
383 O O&M Exp excl PP/FW/A&G		3837	S19	4,228,336	4,228,336	2,236,809	509,930	848,362	508,453	100,773	24,010	0	0	0	0	0
384 922-OP Admin Expenses Transferred - CR				(140,000)	(140,000)											
385 O O&M Exp excl PP/FW/A&G		100	S19	(140,000)	(140,000)	(74,063)	(16,884)	(28,089)	(16,835)	(3,337)	(795)	0	0	0	0	0
386 923-OP Outside Services Employed				6,210,000	6,210,000											
387 P Production Plant		115	S01	79,102	79,102	35,418	8,648	18,693	14,276	1,875	192	0	0	0	0	0
388 T Transmission Plant		0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
389 D Distribution Plant		408	S03	280,545	280,545	151,575	35,873	63,892	9,074	8,483	11,648	0	0	0	0	0
390 C Avg Customers-All		1	C01	830	830	708	106	6	6	8	1	0	0	0	0	0
391 O O&M Exp excl PP/FW/A&G		8510	S19	5,849,523	5,849,523	3,094,425	705,443	1,173,633	703,398	139,410	33,215	0	0	0	0	0
392 924-OP Property Insurance Premium Auto-linked				880,000	880,000											
393 P Production Plant		924	S01	280,054	280,054	125,993	30,618	66,180	50,544	6,640	679	0	0	0	0	0
394 T Transmission Plant		513	S02	155,490	155,490	69,620	17,000	36,744	28,063	3,686	377	0	0	0	0	0
395 D Distribution Plant		1180	S03	357,472	357,472	193,137	45,710	81,412	11,562	10,809	14,841	0	0	0	0	0
396 C Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
397 O General Plant		287	S04	86,984	86,984	46,501	10,227	17,418	9,535	2,069	1,245	0	0	0	0	0
398 925-OP Injuries & Damages				2,303,000	2,303,000											
399 P Production Plant		0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
400 T Transmission Plant		0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
401 D Distribution Plant		0	S03	59	59	32	8	13	2	2	2	0	0	0	0	0
402 C Avg Customers-All		0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
403 O Labor O&M excl A&G		3322	S22	2,302,941	2,302,941	1,250,131	271,267	449,303	246,527	53,630	32,083	0	0	0	0	0
404 926-OP Employee Pension & Benefits				1,193,000	1,193,000											
405 P Production Plant		50	S01	34,849	34,849	15,603	3,810	8,235	6,289	826	84	0	0	0	0	0
406 T Transmission Plant		8	S02	5,713	5,713	2,558	625	1,350	1,031	135	14	0	0	0	0	0
407 D Distribution Plant		401	S03	281,788	281,788	152,246	36,032	64,175	9,114	8,521	11,699	0	0	0	0	0
408 C Avg Customers-All		45	C01	31,482	31,482	26,869	4,016	237	3	306	53	0	0	0	0	0
409 O Labor O&M excl A&G		1195	S22	839,168	839,168	455,335	98,847	163,721	89,832	19,542	11,691	0	0	0	0	0
410 927-OP Franchise Requirements				0	0											
411 P Production Plant		0	S01	0	0	0	0	0	0	0	0	0	0	0	0	0
412 T Transmission Plant		0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
413 D Distribution Plant		100	S03	0	0	0	0	0	0	0	0	0	0	0	0	0
414 C Avg Customers-All		0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
415 R Retail Sales Revenue		0	R01	0	0	0	0	0	0	0	0	0	0	0	0	0
416 928-OP Regulatory Commission Expenses				4,131,000	4,131,000											
417 P Production Plant		1738	S01	1,748,000	1,748,000	778,182	190,016	410,708	313,674	41,206	4,213	0	0	0	0	0
418 O O&M Exp excl PP/FW/A&G		1350	S19	1,350,000	1,350,000	714,156	162,808	270,860	162,336	32,174	7,666	0	0	0	0	0
419 R Retail Sales Revenue		1043	R01	1,043,000	1,043,000	448,918	155,948	261,108	136,668	25,012	13,347	0	0	0	0	0
420 X Open		0	xxx	0	0	0	0	0	0	0	0	0	0	0	0	0
421 O O&M Exp excl PP/FW/A&G		0	S19	0	0	0	0	0	0	0	0	0	0	0	0	0
422 930-OP Miscellaneous & General Expense				2,495,000	2,495,000											
423 P Production Plant		107	S01	64,067	64,067	28,686	7,005	15,140	11,563	1,519	155	0	0	0	0	0
424 T Transmission Plant		1	S02	557	557	250	61	132	101	13	1	0	0	0	0	0
425 D Distribution Plant		768	S03	458,973	458,973	247,977	58,689	104,528	14,845	13,878	19,056	0	0	0	0	0
426 C Avg Customers-All		157	C01	93,929	93,929	80,163	11,981	706	9	912	158	0	0	0	0	0
427 O O&M Exp excl PP/FW/A&G		3140	S19	1,877,473	1,877,473	993,192	226,420	376,691	225,764	44,745	10,661	0	0	0	0	0
428 931-OP Rents				284,000	284,000											
429 P Production Plant		0	S01	58	58	26	6	14	11	1	0	0	0	0	0	0
430 T Transmission Plant		0	S02	0	0	0	0	0	0	0	0	0	0	0	0	0
431 D Distribution Plant		0	S03	44	44	24	6	10	1	1	2	0	0	0	0	0
432 C Avg Customers-All		0	C01	0	0	0	0	0	0	0	0	0	0	0	0	0
433 O O&M Exp excl PP/FW/A&G		418	S19	283,898	283,898	150,183	34,238	56,961	34,138	6,766	1,612	0	0	0	0	0
434 935-MT Maintenance of General Plant				8,549,000	8,549,000											
435 P Production Plant		12	S01	8,308	8,308	3,720	908	1,963	1,499	197	20	0	0	0	0	0
436 T Transmission Plant		796	S02	540,340	540,340	241,935	59,076	127,688	97,521	12,811	1,310	0	0	0	0	0
437 D Distribution Plant		328	S03	222,570	222,570	120,252	28,460	50,689	7,199	6,730	9,241	0	0	0	0	0
438 C Avg Customers-All		3	C01	1,842	1,842	1,572	235	14	0	18	3	0	0	0	0	0
439 O General Plant		11455	S04	7,775,939	7,775,939	4,156,925	914,207	1,557,059	852,379	184,043	111,326	0	0	0	0	0
440 Total Administrative & General Expenses				55,014,000	55,014,000	29,143,870	6,621,162	11,099,962	6,318,079	1,314,983	515,944	0	0	0	0	0
441																
442 Total Operating & Maintenance Expenses				301,436,000	301,436,000	147,031,374	34,693,990	66,028,914	45,074,617	7,169,456	1,437,649	0	0	0	0	0

1 Assign	2 Scenario: Company Base Case UE-19 Load Factor Peak Credit Method	3 AVISTA UTILITIES Cost of Service Calculation For the Twelve Months Ended December 31, 2018				Electric Utility				Washington Jurisdiction				04/30/19			
		4 (k) (l) (m)	5 (n) (o) (p) (q) (r)	6 (s)	7 (t)	8 (u)	9 (v)	10 (w)	11 (x)	12 (y)	13 (z)	14 (aa)	15 (ab)		16 (ac)		
Account Description	Notes	Functional Allocation	Class Allocator	Proforma Totals	Functional Totals	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Open 1	Open 2	Open 3	Open 4	Open 5	
1063	D DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1064	D DA Sch 25f	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1065	D NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1066	D NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1067	372 Leased Property on Customer Premises	X10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1068	D NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1069	D NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1070	D DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1071	D DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1072	D Avg Customers-Secondary	100	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1073	D Wt Customers-Meilers	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1074	D DA Street & Area Lights	0	C05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1075	D DA Sch 25f	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1076	D NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1077	D NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1078	373 Street Lights & Signal Systems	X12		42,485,000	42,485,000	0	0	0	0	0	0	0	0	0	0	0	0
1079	D NCP-All	0	D02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1080	D NCP-w/o DA	0	D03	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1081	D DA Sch 25	0	D04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1082	D DA Street and Area Lights	0	D07	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1083	D Avg Customers-Secondary	0	C02	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1084	D Wt Customers-Meilers	0	C04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1085	D DA Street & Area Lights	100	C05	0	42,485,000	0	0	0	0	0	42,485,000	0	0	0	0	0	0
1086	D DA Sch 25f	0	D05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1087	D NCP-Secondary	0	D06	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1088	D NCP-Primary	0	D08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1089	Total Distribution Plant			1,179,546,000	1,179,546,000	637,293,009	150,828,351	268,633,586	38,151,861	35,666,860	48,972,334	0	0	0	0	0	
1090																	
1091	General Plant																
1092	389 Land & Land Rights	M02		5,991,000	5,991,000	0	0	0	0	0	0	0	0	0	0	0	0
1093	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1094	O Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1095	O Labor O&M excl A&G	100	S22	0	5,991,000	3,252,160	705,690	1,168,842	641,330	139,515	83,464	0	0	0	0	0	0
1096	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1097	390 Structures & Improvements	M02		70,693,000	70,693,000	0	0	0	0	0	0	0	0	0	0	0	0
1098	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1099	O Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1100	O Labor O&M excl A&G	100	S22	0	70,693,000	38,375,056	8,327,050	13,792,175	7,567,603	1,646,258	984,859	0	0	0	0	0	0
1101	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1102	391 Office Furniture & Equipment	M02		46,900,000	46,900,000	0	0	0	0	0	0	0	0	0	0	0	0
1103	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1104	O Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1105	O Labor O&M excl A&G	100	S22	0	46,900,000	25,459,241	5,524,432	9,150,170	5,020,590	1,092,180	653,387	0	0	0	0	0	0
1106	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1107	392 Transportation Equipment	M02		41,710,000	41,710,000	0	0	0	0	0	0	0	0	0	0	0	0
1108	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1109	O Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1110	O Labor O&M excl A&G	100	S22	0	41,710,000	22,641,896	4,913,092	8,137,604	4,465,007	971,318	581,083	0	0	0	0	0	0
1111	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1112	393 Stores Equipment	M01		3,002,000	3,002,000	0	0	0	0	0	0	0	0	0	0	0	0
1113	O P/T/D Plant	100	S05	0	3,002,000	1,469,362	353,298	697,811	341,340	80,009	60,180	0	0	0	0	0	0
1114	O Labor P/T/D Total	0	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1115	O Labor O&M excl A&G	0	S22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1116	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1117	394 Tools, Shop & Garage Equipment	M03		10,998,000	10,998,000	0	0	0	0	0	0	0	0	0	0	0	0
1118	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1119	O Labor P/T/D Total	100	S21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1120	O Labor O&M excl A&G	0	S22	0	10,998,000	5,291,025	1,275,882	2,564,994	1,397,896	286,622	181,581	0	0	0	0	0	0
1121	O Corporate Cost Allocator	0	S23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1122	395 Laboratory Equipment	M03		1,883,000	1,883,000	0	0	0	0	0	0	0	0	0	0	0	0
1123	O P/T/D Plant	0	S05	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1124	O Labor P/T/D Total	100	S21	0	1,883,000	905,892	218,447	439,160	239,338	49,073	31,089	0	0	0	0	0	0

Avista Utilities
 Electric Cost Study
 Twelve Months Ended December 31, 2018
 2018 System Load Factor

	Average MW		Peak MW		hours	Total Monthly		Exclude		Retail	
	Energy	Demand	Demand	Demand		Energy	Resale w losses	Sales for	Resale w losses	Monthly	Energy
Jan-18	1,146	1,499	1,499	1,499	744	1,383,994	531,522	852,472	852,472		
Feb-18	1,167	1,555	1,555	1,555	672	1,163,482	378,959	784,523	784,523		
Mar-18	1,068	1,329	1,329	1,329	743	1,290,125	496,474	793,651	793,651		
Apr-18	978	1,239	1,239	1,239	720	1,282,430	578,362	704,068	704,068		
May-18	924	1,245	1,245	1,245	744	976,609	289,424	687,185	687,185		
Jun-18	936	1,298	1,298	1,298	720	1,009,910	335,755	674,155	674,155		
Jul-18	1,071	1,610	1,610	1,610	744	1,062,566	265,774	796,792	796,792		
Aug-18	1,083	1,716	1,716	1,716	744	1,034,193	228,111	806,082	806,082		
Sep-18	919	1,251	1,251	1,251	720	803,969	142,509	661,460	661,460		
Oct-18	947	1,207	1,207	1,207	744	813,994	109,516	704,478	704,478		
Nov-18	1,064	1,332	1,332	1,332	721	1,017,857	250,797	767,060	767,060		
Dec-18	1,156	1,469	1,469	1,469	744	1,030,469	170,294	860,175	860,175		
Annual Total	1,038 60.48%	1,716 39.52%	1,716	1,716	8,760	12,869,598	3,777,497	9,092,101	9,092,101		

Source: FERC FORM 1 page 401b

Name of Respondent Avista Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2019	Year/Period of Report End of <u>2018/Q4</u>
--	---	--	--

MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,383,994	531,522	1,499	2	1800
30	February	1,163,482	378,959	1,555	21	0800
31	March	1,290,125	496,474	1,329	7	0800
32	April	1,282,430	578,362	1,239	2	1000
33	May	976,609	289,424	1,245	15	1900
34	June	1,009,910	335,755	1,298	20	1700
35	July	1,062,566	265,774	1,610	30	1600
36	August	1,034,193	228,111	1,716	10	1600
37	September	803,969	142,509	1,251	7	1700
38	October	813,994	109,516	1,207	16	0800
39	November	1,017,857	250,797	1,332	26	1800
40	December	1,030,469	170,294	1,469	7	0800
41	TOTAL	12,869,598	3,777,497			

AVISTA UTILITIES
 Distribution Substation Direct Assignment
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

WASHINGTON SUBSTATION	12/31/2018 ACCOUNT 361	12/31/2018 ACCOUNT 362	SCHEDULE 25 PERCENTAGE	ACCOUNT 361 DIRECT ASSIGN	ACCOUNT 362 DIRECT ASSIGN	
AIRWAY HEIGHTS SUBSTA	333,518	1,093,179	10%	32,675	107,100	
ARDEN SUBSTA	9,900	223,042				
COLLEGE & WALNT SUBSTA I	1,699,509	1,471,376				
COLLEGE & WALNT ELEC REC	50,747	437,641				
College & Walnut	1,750,257	1,909,016	10%	176,619	192,640	
COLVILLE 115 KVSUBSTA	96,281	1,315,067				
COLVILLE RADIO SUB	0	303				
COLVILLE STEPDWN	0	23,087				
Colville	96,281	1,338,457	20%	19,256	267,691	
EAST FARMS SUBSTA	168,779	773,287	19%	31,940	146,340	
FORT WRIGHT 115 KV SUBST/	41,160	856,007	6%	2,539	52,812	
GREENWOOD SUBSTA	18,839	468,586	14%	2,662	66,224	
HALLET & WHITE SUBSTA	688,151	1,931,401	42%	286,843	805,069	
INLAND EMPIRE PAPER SUBS'	18,235	224,997	100%	18,235	224,997	
KETTLE FALLS SUBSTATION	382	159,031	23%	89	37,123	
OTHELLO 115 KV SUBSTA	28,371	943,956				
OTHELLO SW STA	0	0				
Othello	28,371	943,956	50%	14,186	471,978	
TURNER 115 KV SUBSTATION	1,995,838	1,324,357	33%	665,279	441,452	
PULLMAN WSU SUBSTA	97	497,544	100%	97	497,544	
ROSS PARK 115 KV SUBSTA	1,509,031	1,104,528				
ROSS PARK 13 KV SUBSTA	0	0				
Ross Park	1,509,031	1,104,528	9%	133,278	97,552	
SOUTH PULLMAN SUBSTA	293,036	1,367,429	60%	175,821	820,457	
SPOKANE INDUSTRIAL PARK	63,290	751,837	27%	17,364	206,268	
THIRD & HATCH SUBSTA	733,218	2,396,529	8%	61,917	202,376	
TERRE VIEW 115/13 KV SUB	451,941	982,296	50%	225,970	491,148	
WSU EAST CAMPUS SUBSTA	154	166,191	100%	154	166,191	
IEP SPARE TRANSFORMER	0.00	233,018	100%	0	233,018	
				1,864,924	5,527,980	7,392,904
Total WA Ending Balance 12/18 of Accounts				Account 361 27,406,930	Account 362 92,651,715	Total 120,058,645
Less: Directly Assigned Plant				-1,864,924	-5,527,980	-7,392,904
Assignment Demand NCP-2				25,542,006	87,123,735	112,665,741
						ROO EB 0 27,406,930 92,651,715 0

WASHINGTON	12/31/2018	12/31/2018	SCHEDULE 25	ACCOUNT 361	ACCOUNT 362			
SUBSTATION	ACCOUNT 361	ACCOUNT 362	PERCENTAGE	DIRECT ASSIGN	DIRECT ASSIGN			
12ME 12.2018								
Customer	Substation	Peak KVA	Peak mo.	Ded. Feeders?	fraction	Capacity	% of Capacity	
1	HALLET & WHITE SUBSTA	12,189	Apr	1&22 share 1 of 2	42%		42%	
2	KETTLE FALLS SUBSTATION	5,229	Feb			22,400	23%	
3	GREENWOOD SUBSTA	3,166	Feb			22,400	14%	
4	FORT WRIGHT 115 KV SUBST.	2,764	Aug			44,800	6%	
5	College & Walnut	3,912	Jul			67,200	6%	
6	Ross Park	5,335	Aug			60,400	9%	
7	SPOKANE INDUSTRIAL PARK	3,650	Jul			49,087	7%	
8	EAST FARMS SUBSTA	4,239	Jul			22,400	19%	
9	INLAND EMPIRE PAPER SUBS	63,189	Mar	yes	100%		100%	
10	Othello	9,558	Sep	1 of 4	25%		25%	
11	Othello	9,378	May	1 of 4	25%		25%	
12	THIRD & HATCH SUBSTA	8,512	Aug			100,800	8%	
13	College & Walnut	2,869	Aug			67,200	4%	
14	SPOKANE INDUSTRIAL PARK	6,413	Oct	1 of 5	20%		20%	
15	AIRWAY HEIGHTS SUBSTA	3,950	Jul			40,320	10%	
16	Colville	4,899	Feb	1 of 5	20%		20%	
17	TURNER 115 KV SUBSTATION	4,641	Feb	1 of 6	17%		17%	
18	SOUTH PULLMAN SUBSTA	10,983	Aug	1 of 5	20%		20%	
18	WSU EAST CAMPUS SUBSTA	10,983	Aug	1 of 2	50%		50%	
18	TERRE VIEW 115/13 KV SUB	10,983	Aug	1 of 2	50%		50%	
19	SOUTH PULLMAN SUBSTA	5,915	Dec	1 of 5	20%		20%	
19	WSU EAST CAMPUS SUBSTA	5,915	Dec	1 of 2	50%		50%	
20	PULLMAN WSU SUBSTA	5,437	Dec	1 of 2	50%		50%	
20	TURNER 115 KV SUBSTATION	5,437	Dec	1 of 6	17%		17%	
21	SOUTH PULLMAN SUBSTA	7,163	Aug	1 of 5	20%		20%	
21	PULLMAN WSU SUBSTA	7,163	Aug	1 of 2	50%		50%	
22	HALLET & WHITE SUBSTA	2,432	Apr	1&22 share 1 of 2	8%		8%	
23	ARDEN SUBSTA	4,002	Jan	1 of 2	50%		50%	

Substation Ending Balances Plant Accounts 361 and 362 Accounting Period : 201812 , GI Jurisdiction : WA

Accounting Period:201812 | GI Jurisdiction:WA

		Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance	
Facility Id Desc	Plant				
SUNSET SUBSTA	028		88,950.67	2,275,415.72	2,364,366.39
UNSPECIFIED - Washington	028		0.00	0.00	0.00
THIRD & HATCH SUBSTA	028		733,217.50	2,396,528.53	3,129,746.03
FOURTH & HERALD	028		0.00		0.00
NINTH & CENTRAL SW STA	028		812,999.90	1,843,369.67	2,656,369.57
ADDY 115 SUBSTA	028		30,745.17	453,278.28	484,023.45
AIRWAY HEIGHTS SUBSTA	028		333,517.93	1,093,179.37	1,426,697.30
ADVANCED METERING INFRASTRUCTURE - WA (GEN	028		10,964.91		10,964.91
APPLEWAY SUBSTA (WA) NOT CORRECT STATE FOR	038			0.00	0.00
ARDEN SUBSTA	028		9,899.61	223,041.91	232,941.52
AVONDALE SUBSTA (WA) NOT CORRECT STATE FOR	038			0.00	0.00
BEACON SUBSTA	028		80,369.33	2,421,570.79	2,501,940.12
BERGMAN, MARVIN ELEC TAP	028			2,104.83	2,104.83
BARKER RD SUBSTA	028		131,478.53	702,236.59	833,715.12
BOULDER PARK 230/115kV SUBSTATION	028			0.00	0.00
BONANZA STEPDWN	028			6,629.70	6,629.70
BROOKS RD STEPDWN	028			1,992.60	1,992.60
BRUCE CR STEPDWN	028			1,012.69	1,012.69
BATEMAN STEPDOWN BK	028			4,202.54	4,202.54
COLLEGE & WALNT SUBSTA 115kV	028		1,699,509.35	1,471,375.79	3,170,885.14
COLLEGE & WALNT ELEC REG STA 13kV	028		50,747.39	437,640.59	488,387.98
CEDONIA STEPDWN	028			11,339.09	11,339.09
CRITCHFIELD 115/13 KV SUB	028		988,620.17	726,195.37	1,714,815.54
CHESTER SUBSTA	028		21,625.22	674,515.28	696,140.50
CHEF REDDY FOODS SUBSTA	028			4,126.41	4,126.41
CHINA BEND STEPDWN	028			1,150.79	1,150.79
CHEWELAH 115 SUBSTA	028		129,539.37	1,041,429.24	1,170,968.61
CHEWELAH NO REG ELEC	028			3,433.14	3,433.14
CLUGSTON CR STEPDWN	028			3,034.70	3,034.70
CLARKSTON DISPOSAL SUBSTA	028			580.15	580.15
CLARK LAKE STEPDWN	028			2,474.41	2,474.41
CLARK LAKE STEPDWN	028			1,533.99	1,533.99
COLVILLE 115 KVSUBSTA	028		96,281.09	1,315,066.95	1,411,348.04
COLVILLE RADIO SUB	028			303.04	303.04
COLVILLE STEPDWN	028			2,703.21	2,703.21
COLVILLE STEPDWN	028			1,838.67	1,838.67
COLVILLE STEPDWN	028			16,215.41	16,215.41
COLVILLE STEPDWN	028			2,329.34	2,329.34
COLBERT SUBSTA	028		61,020.56	408,125.47	469,146.03
DEMAND AMMETERS-WASHINGTON	028			6,530.43	6,530.43
DRY CREEK 230/115kV SUBSTA	028			0.00	0.00
DEER PARK BPA OWNED SUBSTA, 115kV ONLY	028		0.00	0.00	0.00
DEER PARK SUBSTA, 115/13kV (WE BOUGHT FROM	028		83,515.95	348,685.65	432,201.60
DEVILS GAP 115kV SW STA	028			0.00	0.00
DIAMOND SUBSTA	028		8,074.36	177,547.59	185,621.95
DIAMOND-STEPTOE STEPDOWN 1	028			1,436.25	1,436.25
DIAMOND-STEPTOE STEPDOWN 2	028			2,947.02	2,947.02
DIAMOND-STEPTOE STEPDOWN 3	028			1,473.51	1,473.51
DIAMOND-STEPTOE STEPDOWN 4	028			2,947.02	2,947.02
DIESEL GENERATOR	028			14,882.10	14,882.10
DIVISION ST ELEC REG STA	028		2,104.45	4,121.71	6,226.16
DOLEMITE QUARRY SUBSTA	028			0.00	0.00
DRY GULCH 115/13kV SUBSTA	028			375,254.22	375,254.22
DOWNTOWN NETWORK OPERATIONS-STRUCTURE	028		7,213,571.07		7,213,571.07
DOWNTOWN WEST 115-13KV SUBSTATION	028		636,685.75		636,685.75
- DOWNTOWN WEST LAND - SUB & DOWNTOWN	028		237,144.10		237,144.10
DUMAS STEPDWN	028			2,104.84	2,104.84
DUNN RON STEPDOWN	028			2,097.71	2,097.71

		Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance	
Facility Id Desc	Plant				
DAVENPORT SUBSTA	028		1,485.29	160,153.67	161,638.96
ECHO STEPDOWN	028			1,150.79	1,150.79
EAST COLFAX SW STA	028		68,939.57	397,861.19	466,800.76
EAST FARMS SUBSTA	028		168,778.79	773,287.28	942,066.07
ENDICOTT-LACROSSE SUBSTA	028			6,792.74	6,792.74
EVANS LO COLVILLE SUBSTA	028			1,398.58	1,398.58
EWAN SUBSTA	028		5,529.19	223,388.83	228,918.02
EASTERN WA HOSPITAL SUBSTA	028			0.00	0.00
FRANCIS & CEDAR SUBSTA	028		1,156,581.74	1,748,360.08	2,904,941.82
FORD SUBSTA	028		4,429.36	203,803.91	208,233.27
FRTLND COYOTE STEPDOWN	028			2,237.04	2,237.04
FRTLND MUDGET STEPDOWN	028			6,772.02	6,772.02
FRUITLAND STEPDOWN	028			15,596.46	15,596.46
FORT WRIGHT 115 KV SUBSTA	028		41,159.68	856,006.58	897,166.26
GARFIELD SUBSTA	028		4,686.05	188,021.51	192,707.56
GARDEN SPRINGS 115kv SW STA	028			0.00	0.00
GEIGER SUBSTA	028			692.27	692.27
GEIGER PUMP SUBSTA	028		1,322.62	4,500.90	5,823.52
GIFFORD SUBSTA	028		487,834.76	1,548,926.65	2,036,761.41
GIFFORD STEPDOWN 1	028			1,200.98	1,200.98
GIFFORD STEPDOWN 2	028			1,533.99	1,533.99
GIFFORD STEPDOWN 3	028			16,641.15	16,641.15
GILLETTE CR STEPDOWN	028			2,104.85	2,104.85
GLENROSE SUBSTA	028		326,169.53	462,037.47	788,207.00
GREENACRES SUBSTA	028		275,173.23	1,196,293.59	1,471,466.82
GREENWOOD SUBSTA	028		18,838.83	468,586.06	487,424.89
HALLET & WHITE SUBSTA	028		688,151.00	1,931,400.52	2,619,551.52
HARRINGTON SUBSTA	028		474,047.75	711,156.55	1,185,204.30
HERB ARMSTRONG SUBSTA	028			817.65	817.65
HILLYARD 115 KV SUB, NE SPOKANE, WA	028		32,824.44		32,824.44
HOUSE RANCH STEPDOWN	028			12,905.62	12,905.62
HUNTERS STEPDOWN	028			15,193.12	15,193.12
HUNTERS STPDN FRUITLAND	028			13,687.66	13,687.66
INLAND EMPIRE PAPER SUBSTA	028		18,235.46	224,997.32	243,232.78
INCHELIUM-GIFFORD SD 1	028			34,532.47	34,532.47
INCHELIUM-GIFFORD SD 2	028			26,153.43	26,153.43
INDIAN TRAIL SUBSTATION	028		7,061.71	788,491.62	795,553.33
JACK STEWART TRAINING	028		198,846.84	246,660.40	445,507.24
KETTLE FALLS SUBSTATION	028		382.07	159,030.62	159,412.69
KETTLE FALLS GS (WA)	212		137,701.81	444,702.70	582,404.51
KELLY HILL STEPDOWN E13609	028			6,363.45	6,363.45
KELLY HILL STEPDOWN E13612	028			1,955.49	1,955.49
KELLY HILL STEPDOWN E13621	028			2,118.36	2,118.36
LEE & REYNOLDS SUBSTA	028		113,538.56	753,247.69	866,786.25
LYONS & STANDARD SUBSTA	028		271,917.84	1,454,148.00	1,726,065.84
LATAH JCT SUB	028		167,440.71	277,660.48	445,101.19
LEON JCT SUBSTA	028		3,783.39	348,548.09	352,331.48
LITTLE FALLS HED	202			10,359.02	10,359.02
LIBERTY LAKE SUBSTA	028		27,607.94	680,292.43	707,900.37
LIND SUBSTA	028		136,387.63	384,840.68	521,228.31
LONG LAKE 115 KV SW SUBSTA	028		0.00	0.00	0.00
LOON LAKE SUBSTA	028		26,906.59	228,598.96	255,505.55
LITTLE FALLS SUB	028		23,896.08	224,623.47	248,519.55
MARBLE FLATS-NRTHPT STEPDOWN	028			10,015.24	10,015.24
MCFARLANE 115/13 KV SUBSTATION (AIRWAY)	028		7,305.36		7,305.36
MEAD SUBSTA	028		85,360.38	537,991.86	623,352.24
METALLURGICAL CHIP SUBSTA	028		0.00	0.00	0.00
MARENGO SUBSTA	028		1,737.94	131,671.24	133,409.18
MILLWOOD SUBSTA	028		879,216.06	1,642,014.41	2,521,230.47
MILAN SUBSTA	028		143,821.86	1,209,325.84	1,353,147.70
MOBILE/PORTABLE SUBSTA #1	028			416,246.40	416,246.40
MOBILE/PORTABLE SUBSTA # 2	028			0.00	0.00
MODERN ELEC LOCUST SUBSTA	028			4,259.33	4,259.33

		Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance	
Facility Id Desc	Plant				
METRO SUBSTA	028		290,164.35	1,141,131.49	1,431,295.84
NORTHEAST SUBSTA	028		139,428.28	1,881,943.98	2,021,372.26
NORTHWEST SUBSTA	028		42,922.48	949,804.94	992,727.42
ODESSA SUBSTA	028		33,646.90	80,610.89	114,257.79
ORIENT MILL STEPDN	028			4,174.86	4,174.86
ONION CR DOLOMITE STEPDOWN	028			2,744.38	2,744.38
ONION CR STEPDOWN	028			1,263.19	1,263.19
ONION CR SUE TRAIL STEPDOWN	028			2,118.35	2,118.35
ONION CR. HASTINGS STEPDOWN	028			1,792.80	1,792.80
OPPORTUNITY SUBSTA	028		130,359.28	878,553.86	1,008,913.14
ORIN SUBSTA	028		38,117.92	488,085.93	526,203.85
OTHELLO 115kV SW STA	028			0.00	0.00
OTHELLO 115 KV SUBSTA	028		28,371.28	943,956.23	972,327.51
OTIS ORCHARD 115kV SW STA	028			0.00	0.00
PALOUSE SUB	028		8,172.88	323,575.14	331,748.02
POUND LANE SUBSTA	028		125,650.63	607,858.73	733,509.36
POST STREET GARAGE-STRUCT & IMP (ED.WA)	028		0.00		0.00
POST ST SUBSTA	028		1,702,952.94	6,737,169.51	8,440,122.45
POST ST REG STA	028		378.97	10,561.12	10,940.09
RAY & HARTSON SUBSTA	028			0.00	0.00
REARDAN 115 KV SUBSTA	028		63,838.90	210,951.80	274,790.70
RITZVILLE SUBSTA	028		163,833.69	620,393.04	784,226.73
ROCKFORD SUBSTA	028		126,761.58	261,059.14	387,820.72
ROSS PARK 115 KV SUBSTA	028		1,509,031.26	1,104,527.92	2,613,559.18
ROSS PARK 13 KV SUBSTA	028			0.00	0.00
ROXBORO SUBSTA	028		10,869.72	413,230.83	424,100.55
ROSALIA SUBSTA	028		64,514.83	519,539.60	584,054.43
RITZVILLE BPA SUBSTA	028			10,658.24	10,658.24
SAFEWAY WHSE SUBSTA	028		0.00	0.00	0.00
SOUTHEAST SUBSTA	028		58,501.51	890,212.75	948,714.26
SACRED HEART HOSP SUBSTA	028			6,330.50	6,330.50
SHAWNEE 230/115kV SUBSTA	028			0.00	0.00
SPOKANE INDUSTRIAL PARK SUBSTA	028		63,289.86	751,837.39	815,127.25
SILVER LAKE SUBSTA	028		104,063.56	378,895.78	482,959.34
SOUTH OHELLO SUBSTA	028		34,312.89	624,703.50	659,016.39
SPANGLE SUBSTA	028		4,645.00	220,343.60	224,988.60
SPIRIT SUBSTA	028		112,174.34	542,739.62	654,913.96
SPOKANE SEWAGESUBSTA	028			7,450.00	7,450.00
SPIRIT LAKE SUBSTA (WA) NOT CORRECT STATE	038			0.00	0.00
SPRAGUE SUBSTA	028		142,157.34	152,334.60	294,491.94
SOUTH PULLMAN SUBSTA	028		293,035.81	1,367,428.73	1,660,464.54
SUNSHINE MINE SUBSTA (WA) NOT CORRECT STATE	038			0.00	0.00
ST. JOHN SUBSTA	028		7,866.01	151,886.62	159,752.63
STRATFORD 115kV SW STA	028			0.00	0.00
Substation Container (no specific substation)	098		7,438.63		7,438.63
ORNTON 230 KV, SWITCHING STATION	028			0.00	0.00
THORNTON STEPDOWN	028			3,019.79	3,019.79
TEKOA SUBSTA	028		61,978.62	316,370.72	378,349.34
SPOKANE POWER TRANSFORMERS	028			23,125,252.36	23,125,252.36
TURNER 115 KV SUBSTATION (PULLMAN)	028		1,995,837.65	1,324,357.49	3,320,195.14
TERRE VIEW 115/13 KV SUB	028		451,940.93	982,296.14	1,434,237.07
SPOKANE CITY UPRIVER DAM HED	028			49,489.84	49,489.84
VAAGEN BRO LUMBER SUBSTA	028			10,199.84	10,199.84
VALLEY SUBSTA	028		1,834.08	352,545.30	354,379.38
WAIKIKI SUBSTA	028		72,330.90	1,089,706.71	1,162,037.61
WARDEN 115kV SW STA	028			0.00	0.00
WASHTUCNA SUBSTA	028		44,466.93	169,638.07	214,105.00
WESTSIDE 230/115kV SUBSTA	028			0.00	0.00
WILBUR SUBSTA	028		4,106.87	440,135.21	444,242.08
WELLPINIT STEPDOWN 7812	028			22,460.70	22,460.70
WELLPINIT STEPDOWN 12174	028			7,307.80	7,307.80
WILBUR-KENNEDY STEPDOWN	028			506.71	506.71
WILLIAMS LK. RD STEPDOWN	028			5,511.90	5,511.90

		Plant Acct	361000	362000	Total
			Ending Balance	Ending Balance	
Facility Id Desc	Plant				
WSU EAST CAMPUS SUBSTA	028		153.82	166,191.15	166,344.97
PULLMAN WSU SUBSTA	028		97.00	497,543.62	497,640.62
ZIEGLER STEPDOWN	028			1,576.82	1,576.82
			27,406,930.08	90,565,340.25	117,972,270.33

at Accounts 361 and 362 Accounting Period : 201812 , GI Jurisdiction : AN

GI Jurisdiction:AN

		Plant Acct	WA Allocation	362000	Total
				Ending Balance	
Facility Id Desc	Plant				
- BEACON SUB MATERIAL STORAGE YARD(AN)	028		67.766%	70,929.37	70,929.37
CHESTER SUBSTA (AN)	028			10,631.06	10,631.06
FRANCIS & CEDAR SUBSTA (AN)	028			17,777.19	17,777.19
GARDEN SPRINGS 115kV SW STA (AN)	028			34,781.32	34,781.32
GRANGEVILLE SUBSA (AN)	038			22,026.40	22,026.40
HOLBROOK SUBSTA (AN)	038			109,366.05	109,366.05
BILE/PORTABLE SUBSTA # 2 (AN)/ 098	098			1,972,197.61	1,972,197.61
MOBILE/PORTABLE SUBSTA # 3 (AN)	098			836,827.54	836,827.54
Mobile Substation Battery and Trailer	098			4,256.16	4,256.16
			2,086,374.66	3,078,792.70	3,078,792.70

AVISTA UTILITIES
 Primary Secondary Distribution Plant Analysis
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

Distribution Line Miles

	Distribution Conductor Length Line Miles			Distribution Circuit Length Line Miles				
	Primary	Secondary	Services	Total	Primary	Secondary	Services	Total
Washington	14,624.18	71.26	3,589.06	18,284.50	5,030.26	48.53	3,159.33	8,238.12
Idaho	7,332.01	43.50	1,634.89	9,010.40	2,480.69	31.20	1,425.69	3,937.59
Montana	116.03	0.01	0.48	116.53	36.27	0.01	0.44	36.73
Total Electric Overhead Line Miles	22,072.22	114.77	5,224.44	27,411.43	7,547.22	79.75	4,585.47	12,212.44
Washington	3,415.79	827.65	781.95	5,025.39	2,643.96	769.24	671.19	4,084.38
Idaho	2,051.07	604.17	478.80	3,134.03	1,582.12	561.55	401.81	2,545.48
Montana	49.06	0.35	0.08	49.49	31.87	0.32	0.04	32.24
Total Electric Underground Line Miles	5,515.92	1,432.16	1,260.82	8,208.90	4,257.95	1,331.11	1,073.04	6,662.10

Account	Circuit Miles	Conductor Miles	Poles, Towers, & Fixtures	Primary		Secondary	
				Primary	Secondary	Primary	Secondary
364	Washington Only	98.95%	1.05%	99.04%	0.96%	99.41%	0.59%
365	Idaho Only	99.41%	0.59%	99.48%	0.52%	99.52%	0.48%
366	Washington Only	99.41%	0.59%	76.18%	23.82%	77.46%	22.54%
367	Idaho Only	73.80%	26.20%	79.39%	20.61%	80.50%	19.50%
369	Services	77.25%	22.75%				

Direct Assignment	Adj Prim		Sch 25		St. Lights		Adj Sec		
	Adj Prim	Sch 25	St. Lights	Adj Sec	Adj Prim	Sch 25	St. Lights	Adj Sec	
94.21%	4.33%	0.51%	0.95%	95.09%	4.43%	0.48%	73.05%	4.41%	22.54%
75.67%	4.83%	19.50%							

100%

Dec-18

Primary Circuit Miles

State	Values	
	OH_CIRCUIT_MILES	UG_CIRCUIT_MILES
WA	5,030.26	2,643.96
ID	2,480.69	1,582.12
MT	36.27	31.87
Grand Total	7,547.22	4,257.95

Dec-18

Primary Conductor Miles

State	Values	
	OH_CONDUCTOR_MILE	UG_CONDUCTOR_MILE
WA	14,624.18	3,415.79
ID	7,332.01	2,051.07
MT	116.03	49.06
Grand Total	22,072.22	5,515.92

1/14/2019

Secondary Circuit Miles

Circuit Miles			
Sum of Conductor Miles	Column Labels	Service	Grand Total
OH Service	District	79.75	4,585.47
ID		31.20	1,425.69
MT		0.01	0.44
WA		48.53	3,159.33
UG Service	District	1,331.11	1,073.04
ID		561.55	401.81
MT		0.32	0.04
WA		769.24	671.19
Grand Total		1,410.86	5,658.51
			7,069.37

1/14/2019

Secondary Conductor Miles

Wire Miles			
Sum of Conductor Miles	Column Labels	Service	Grand Total
OH Service	District	114.77	5,224.44
ID		43.50	1,634.89
MT		0.01	0.48
WA		71.26	3,589.06
UG Service	District	1,432.16	1,260.82
ID		604.17	478.80
MT		0.35	0.08
WA		827.65	781.95
Grand Total		1,546.93	6,485.27
			8,032.20

AVISTA UTILITIES

Distribution Account 364, 365, 366, 367 Schedule 25 Direct Assignment
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

WASHINGTON SUBSTATION	Prim Circuit		Prim Conductor		Prim UG Circuit		Prim UG Conductor		Load Ratio Share SCHEDULE 25 PERCENTAGE	ACCOUNT 364		ACCOUNT 365		ACCOUNT 366		ACCOUNT 367	
	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles		DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN
HALLET & WHITE SUBSTA	0.14	0.46	1.33	3.27	42%	0.06	0.19	0.55	1.36								
KETTLE FALLS SUBSTATION	90.03	252.37	68.57	68.19	23%	21.02	58.91	16.01	15.92								
GREENWOOD SUBSTA	75.57	204.27	51.33	52.84	14%	10.68	28.87	7.25	7.47								
FORT WRIGHT 115 KV SUBSTA	51.82	154.47	12.40	19.76	6%	3.20	9.53	0.77	1.22								
College & Walnut	51.88	163.88	9.91	18.70	6%	3.02	9.54	0.58	1.09								
Ross Park	68.88	200.35	6.89	14.00	9%	6.08	17.69	0.61	1.24								
SPOKANE INDUSTRIAL PARK SUBST/	33.05	110.99	15.02	24.08	7%	2.46	8.25	1.12	1.79								
EAST FARMS SUBSTA	51.34	143.89	29.92	40.94	19%	9.72	27.23	5.66	7.75								
INLAND EMPIRE PAPER SUBSTA	-	-	-	-	100%	0.00	0.00	0.00	0.00								
Othello	11.88	37.71	3.96	7.20	25%	2.97	9.43	0.99	1.80								
Othello	11.88	37.71	3.96	7.20	25%	2.97	9.43	0.99	1.80								
THIRD & HATCH SUBSTA	69.66	220.11	16.46	31.34	8%	5.88	18.59	1.39	2.65								
College & Walnut	51.88	163.88	9.91	18.70	4%	2.22	7.00	0.42	0.80								
SPOKANE INDUSTRIAL PARK SUBST/	33.05	110.99	15.02	24.08	20%	6.61	22.20	3.00	4.82								
AIRWAY HEIGHTS SUBSTA	77.20	248.84	47.38	81.76	10%	7.56	24.38	4.64	8.01								
Colville	311.60	894.53	172.40	192.04	20%	62.32	178.91	34.48	38.41								
TURNER 115 KV SUBSTATION (PULLN	66.61	206.80	60.19	94.15	17%	11.10	34.47	10.03	15.69								
SOUTH PULLMAN SUBSTA	35.55	113.74	30.23	52.44	20%	7.11	22.75	6.05	10.49								
WSU EAST CAMPUS SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
TERRE VIEW 115/13 KV SUB	4.04	12.67	21.85	41.72	50%	2.02	6.34	10.93	20.86								
SOUTH PULLMAN SUBSTA	35.55	113.74	30.23	52.44	20%	7.11	22.75	6.05	10.49								
WSU EAST CAMPUS SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
PULLMAN WSU SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
TURNER 115 KV SUBSTATION (PULLN	66.61	206.80	60.19	94.15	17%	11.10	34.47	10.03	15.69								
SOUTH PULLMAN SUBSTA	35.55	113.74	30.23	52.44	20%	7.11	22.75	6.05	10.49								
PULLMAN WSU SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
HALLET & WHITE SUBSTA	0.14	0.46	1.33	3.27	8%	0.01	0.04	0.11	0.27								
ARDEN SUBSTA	56.62	153.85	45.41	49.64	50%	28.31	76.93	22.71	24.82								
Load Ratio Share of Line Miles	1,290.53	3,866.25	744.12	1,044.35		220.64	650.65	150.42	204.93								
Total Washington Primary Line Miles						5,030.26	14,624.18	2,643.96	3,415.79								
Proportionate Share of Primary Plant						4.39%	4.45%	5.69%	6.00%								

AVISTA UTILITIES
 Street and Area Light Distribution Plant Analysis
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

		St & Area Light		Estimated		Total	
		Wood Poles	Avg Unit Cost	Investment	% of Acct	Acct 364	
Account 364 for Wood Poles		3,051	\$962.20	\$2,935,684	0.51%	\$570,816,000	
45 Year Average Life							
Unit Costs	\$962.20			Adjust Primary/Secondary for			
	30 Foot Pole	Year		Direct Assignment of Dedicated Poles			
1	\$2,161.98	2018		1-Direct Assignment ratio			
2	\$2,099.48	2017		Account 364 Primary	Adjusted		
3	\$2,079.03	2016		99.04%	99.49%	98.54%	
4	\$2,025.96	2015					
5	\$2,075.19	2014		Account 364 Secondary	Adjusted		
6	\$1,864.58	2013		0.96%	99.49%	0.95%	
7	\$1,746.98	2012					
8	\$1,583.33	2011					
9	\$1,854.56	2010		Area Lights with dedicated wood poles			
10	\$1,675.70	2009		Assembly Code	Sch 47 Area lts	Sch 48 Area lts	Total Area Lts
11	\$1,551.80	2008					
12	\$1,441.16	2007	HPD	672	198	870	
13	\$1,335.96	2006	HPE	318	266	584	
14	\$1,369.17	2005	HPG	49	5	54	
15	\$1,488.40	2004	MVD	37	101	138	
16	\$1,363.64	2003	MVE	55	56	111	
17	\$1,299.84	2002	MVF	143	17	160	
18	\$1,253.89	2001	PA	53	2	55	
19	\$1,162.53	2000	PB	-	-	-	
20	\$1,001.25	1999	HPEL	292	297	589	
21	\$946.30	1998	HPDL	357	59	416	
22	\$942.18	1997	HANL	5	-	5	
23	\$893.49	1996	HPGL	69	-	69	
24	\$839.53	1995	Total Wood Pole:	2,050	1,001	3,051	
25	\$467.04	1994					
26	\$449.64	1993					
27	\$446.13	1992					
28	\$422.30	1991					
29	\$442.51	1990					
30	\$399.79	1989					
31	\$482.97	1988					
32	\$410.12	1987					
33	\$368.91	1986					
34	\$407.18	1985					
35	\$393.04	1984					
36	\$381.07	1983					
37	\$354.90	1982					
38	\$338.90	1981					
39	\$278.75	1980					
40	\$243.02	1979					
41	\$220.59	1978					
42	\$206.02	1977					
43	\$193.79	1976					
44	\$180.59	1975					
45	\$155.99	1974					

WASHINGTON Area Lights

0.00%

Fixture Type	Pole Facility	Size	Sched	# of Lights(1)		Pres. Rates		Monthly Rev. at Pres. Rates		# of Lights(1)	
				047	048	047	048	047	048	047	048
Sodium Vapor	Granville w/16' decorative pole	100W	HAG	✓	✓	\$29.98	\$29.98	\$2,307	\$89	104	4
Sodium Vapor	Floodlight on existing standard	250W	HAI	104	4	\$22.18	\$22.18	\$492	\$58	17	2
Sodium Vapor	Kim light w/25' fiberglass pole	100W	HAI	17	2	\$28.96	\$28.96	\$6,463	\$9,103	470	662
Sodium Vapor	Post Top w/16' decorative pole	100W	HAP	470	662	\$28.59	\$28.59	\$19,276	\$8,671	987	444
Sodium Vapor	on existing standard	100W	HPA	987	444	\$13.75	\$13.75	\$3,480	\$243	129	9
Sodium Vapor	on existing standard	200W	HPB	129	9	\$19.53	\$19.53	\$18,231	\$5,372	672	198
Sodium Vapor	on existing standard	400W	HPC	672	198	\$26.98	\$26.98	\$6,405	\$5,357	318	266
Sodium Vapor	35' wood pole	100W	HPD	✓	✓	\$27.13	\$27.13	\$1,699	\$173	49	5
Sodium Vapor	35' wood pole	100W	HPE	✓	✓	\$20.14	\$20.14	\$1,533	\$238	45	7
Sodium Vapor	30' steel pole	400W	HPG	✓	✓	\$34.67	\$34.67	\$1,974	\$2,920	98	145
Sodium Vapor	30' steel pole	200W	HPL	45	7	\$34.07	\$34.07	\$808	\$104	14	14
Sodium Vapor	25' steel pole	200W	HPO	6	1	\$29.51	\$29.51	\$4,034	\$4,034	104	255
Sodium Vapor	20' fiberglass pole	100W	HPS	98	145	\$20.14	\$20.14	\$3,127	\$4,719	165	249
Sodium Vapor	30' steel pole w/2 arms	200W	HPY	14	14	\$57.73	\$57.73	\$8,058	\$566	299	21
Mercury Vapor	on existing standard	7000	MVA	104	255	\$15.82	\$15.82	\$730	\$1,994	37	101
Mercury Vapor	on existing standard	10000	MVB	165	249	\$18.95	\$18.95	\$1,261	\$1,284	55	56
Mercury Vapor	on existing standard	20000	MVC	✓	✓	\$26.95	\$26.95	\$4,424	\$526	143	17
Mercury Vapor	30' wood pole	7000	MVD	✓	✓	\$19.74	\$19.74	\$608	\$608	21	21
Mercury Vapor	30' wood pole	10000	MVE	✓	✓	\$22.92	\$22.92	\$37	\$784	2	26
Mercury Vapor	30' wood pole	20000	MVF	✓	✓	\$30.94	\$30.94	\$114	\$114	3	3
Mercury Vapor	25' steel	7000	MVG	✓	✓	\$25.73	\$25.73	\$338	\$16	2	2
Mercury Vapor	25' steel	10000	MVH	✓	✓	\$28.93	\$28.93	\$13	\$13	53	53
Mercury Vapor	25' steel	20000	MVI	1	1	\$36.90	\$36.90	\$8,003	\$8,003	337	582
Mercury Vapor	30' steel	7000	MVJ	2	2	\$26.99	\$26.99	\$6,757	\$1,699	346	87
Mercury Vapor	30' steel	10000	MVK	2	26	\$30.16	\$30.16	\$2,563	\$135	95	5
Mercury Vapor	30' steel	20000	MVL	3	3	\$38.15	\$38.15	\$141	\$1,410	7	70
Mercury Vapor	25' aluminum	7000	MVM	✓	✓	\$27.85	\$27.85	\$5,881	\$5,982	292	297
Mercury Vapor	25' aluminum	10000	MVN	✓	✓	\$31.03	\$31.03	\$9,685	\$1,601	357	59
Mercury Vapor	25' aluminum	20000	MVO	✓	✓	\$39.00	\$39.00	\$204	\$148	6	4
Mercury Vapor	Special	7000	MVV	✓	✓	\$7.91	\$7.91	\$289	\$289	5	5
none	35' wood pole	n/a	PA	✓	✓	\$6.37	\$6.37	\$29	\$29	1	1
none	55' wood pole	n/a	PB	✓	✓	\$12.16	\$12.16	\$198	\$198	7	7
LED	on existing standard	70W	HPAL	337	582	\$13.75	\$13.75	\$366	\$198	24	13
LED	on existing standard	107W	HPBL	346	87	\$19.53	\$19.53	\$109	\$198	5	5
LED	on existing standard	241W	HPCL	95	5	\$26.98	\$26.98	\$28	\$28	1	1
LED	20' fiberglass pole	70W	HPSL	7	70	\$20.14	\$20.14	\$29	\$29	1	1
LED	35' wood pole	70W	HPDL	✓	✓	\$20.14	\$20.14	\$366	\$198	24	13
LED	30' steel pole	107W	HPDL	✓	✓	\$27.13	\$27.13	\$109	\$198	5	5
LED	30' steel pole	107W	HPOL	5	5	\$29.51	\$29.51	\$28	\$28	1	1
LED	30' steel pole	107W	HPLL	6	4	\$34.07	\$34.07	\$2392	\$2392	69	69
LED	30' steel pole w/2 arms	107W	HPYL	5	5	\$57.73	\$57.73	\$0	\$0	30	30
LED	Granville w/16' decorative pole	70W	HAGL	✓	✓	\$29.98	\$29.98	\$0	\$0	19	19
LED	Post Top w/16' decorative pole	70W	HAPL	1	1	\$28.59	\$28.59	\$0	\$0	1	1
LED	35 ft direct buried steel pole	70W	HAAL	7	7	\$28.29	\$28.29	\$0	\$0	1	1
LED	Floodlight on existing standard	125W	HAML	24	13	\$15.26	\$15.26	\$0	\$0	1	1
LED	Floodlight 35ft wood pole	125W	HANL	5	5	\$21.70	\$21.70	\$0	\$0	1	1
LED	30 steel pole pedestal base	70W	HPKL	✓	✓	\$28.29	\$28.29	\$0	\$0	1	1
LED	35' wood pole	248W	HPKL	✓	✓	\$34.67	\$34.67	\$0	\$0	1	1
LED			SLB	30	30	\$0.00	\$0.00	\$0	\$0	30	30
LED			SLC	19	19	\$0.00	\$0.00	\$0	\$0	19	19
LED			SLD	1	1	\$0.00	\$0.00	\$0	\$0	1	1
Total				5,318	3,673	\$115,772	\$66,333	\$5,249	\$3,673	5,318	3,673

of Lights 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

Pres. Rates 047 048

Monthly Rev. at Pres. Rates 047 048

of Lights(1) 047 048

AVISTA UTILITIES
 Direct Assignment to Handbilled Customers
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

	Meter Reading Account 902	Billing (Customer Records & Collections) Account 903
ROO Account Total	2,833,917	6,837,992
Handbilling Costs	86,121	2,971
	0.030389338	0.00043455
	2,747,796	6,835,021
	0.969610662	0.99956545

Account 903 Handbill Calc
 Approximately 2 days per month at approximately \$48 per hour (loaded labor)

\$	8,640		
Electric	WA	ID	
	52.395%	65.640%	34.360%
\$	4,526.93	\$	2,971.48
		\$	1,555.45
Gas	WA	ID	OR
	33.665%	66.301%	33.699%
\$	2,908.66	\$	1,928.47
		\$	980.19
		\$	1,204.41

Transaction Analysis Selection: Accounting Period : 201801 to 201812 , GI Ferc Account : 902000

Accounting Period:<All>	Ferc Acct:902000	Task Number:902010	Project Number:09800711	Service:CD	Jurisdiction:AN	
ORGANIZATION_DESC	Employee Job Title	Project Description	Expenditure Category	Electric Amt SUM	has North Amt SUM	has South Amt SUM
D09 - Scada	Analyst Metering Automation Engr Principal	Meter Reading Expens Meter Reading Expens	Labor	50,026.22 141.26	19,569.27 86.00	55.26
Z08 - Electric Meter Shop	Analyst Business I Analyst Business System Engineer Engr Sr (blank)	Meter Reading Expens Meter Reading Expens Meter Reading Expens Meter Reading Expens Meter Reading Expens	Labor	26,046.63 3,229.23 50,359.29 896.92	10,188.83 1,263.21 19,699.52 350.86	
Z87 - Benefits Loaders	(blank)	Meter Reading Expens	Employee Expenses Voucher	290.96 -2,400.00	113.81 -938.83	
Z89 - Payroll Accrual	(blank)	Meter Reading Expens	Overhead	95,056.33	37,184.15	
Z90 - Incentive Compensation	(blank)	Meter Reading Expens	Labor	-1,009.09	-614.36	
Grand Total		Meter Reading Expens	Overhead	16,808.60	6,575.22	93,666.57
				239,446.35	145,779.78	

Per Melanie Hayes approximately 90% of Project No. 09800711 Task 902010 is to provide data for handbilled accounts.

Note 2
90% of Electric Amount
WA Allocation 65.640% ID Allocation 34.360%
131,202 86,121 45,081

Transaction Analysis Selection: Accounting Period : 201801 to 201812 , GI Ferc Account : 903000

Accounting Period:<All>	Ferc Acct:903000	Task Number:903300	Project Number:09900710	Service:CD	Jurisdiction:AA			
ORGANIZATION_DESC	Task Name	Expenditure Category	Employee Job Title	Transaction Amount	Electric Amt SUM	has North Amt SUM	has South Amt SUM	Transaction Qty
D50 - Meter Reading OSM	Billing Expense	Labor	Mitrdr 3	\$61.28	\$32.11	\$20.63	\$8.54	1
E53 - Con. Ctr-Lewiston Billing	Billing Expense	Labor	CSR Billing Spec - 11	\$458,133.51	\$240,039.05	\$154,230.77	\$63,863.69	17,504
			CSR Billing Spec - 8	\$39,343.87	\$20,614.22	\$13,245.11	\$5,484.54	1,795
			CSR Flex II - 11	\$33,080.84	\$17,332.68	\$11,136.89	\$4,611.47	1,217
			CSR Flex II - 8	\$21,835.68	\$11,440.80	\$7,351.02	\$3,043.86	931
F50 - Contact Ctr-Spokane Credit	Billing Expense	Contractor	Team Leader - 4	\$53,764.61	\$28,169.96	\$18,099.86	\$7,494.79	1,784
			(blank)	\$6,528.00	\$3,420.36	\$2,197.68	\$909.96	
N50 - Director of Customer Service	Billing Expense	Material	CSR Universal - 11	\$31,432.91	\$16,469.27	\$10,581.89	\$4,381.75	1,193
S51 - Supply Chain Loadings	Billing Expense	Overhead	(blank)	\$100.00	\$52.40	\$33.67	\$13.93	500
Z09 - Postage Centralization	Billing Expense	Voucher	(blank)	\$9.00	\$4.72	\$3.02	\$1.26	
Z87 - Benefits Loaders	Billing Expense	Overhead	(blank)	\$21,346.00	\$11,184.23	\$7,186.13	\$2,975.64	
Z89 - Payroll Accrual	Billing Expense	Labor	(blank)	\$466,886.88	\$244,625.49	\$157,177.49	\$65,083.90	105
Z90 - Incentive Compensation	Billing Expense	Overhead	(blank)	\$3,253.73	\$1,704.79	\$1,095.37	\$453.57	
Grand Total				\$86,499.93	\$45,321.64	\$29,120.22	\$12,058.07	25,029
				\$1,222,276.24	\$640,411.72	\$411,479.55	\$170,384.97	

0.52395 0.33665 0.13940

Labor
Average Benefits Loading Rate 637,652.70
Handbill Specialist Loaded Labor 0.732196
Average Loaded Labor \$/Hour 861,728.42
44.65

AVISTA UTILITIES			
Commission Fee Analysis			
Washington Electric Cost Study			
Twelve Months Ended December 31, 2018		Adjustment	
		Column	Ref
Account 928 Pro Forma Total	4,131		
Revenue Based Fees	1,085	E-RE	2.04
Weather Normalization	5	E-WN	2.10
Eliminate Adder Schedules	(60)	E-EAS	2.11
Eliminate Deferred Power Costs	5	E-EWPC	2.15
Revenue Normalization	8	E-PREV	3.01
Adjusted Revenue Based Fees	<u>1,043</u>		
FERC Fees (Production Related)	1,738	E-RE	2.04
Miscellaneous Regulatory Expense	1,350		

Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2018

	System	Washington	Idaho
Revised Expense:			
WUTC (1)	1,085,382	1,085,382	
IPUC (1)	570,709		570,709
FERC (2) (3)	2,658,061	1,738,106	919,955
Total Revised Expense	4,314,152	2,823,488	1,490,664
Allocation basis #1 (3)	100.000%	65.390%	34.610%
Less Accrual: (4)			
WUTC	1,103,122	1,103,122	
IPUC	577,534		577,534
FERC (3)	2,658,061	1,738,106	919,955
Total Accrual	4,338,717	2,841,228	1,497,489
Adjustment	(24,565)	(17,740)	(6,825)

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Functional dollars

ALL SVCS

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	1,001,140	213,526	278	116,047	0	0	62,120	0	2,239,230	125,752	0	12,943	3,771,035
Transmission	192,291	19,440	0	0	0	0	9,002	0	454,358	970	0	796,165	1,472,226
Distribution	2,282,350	763,992	0	575,863	0	85	598,931	1,200	177,661	1,121,907	0	425,614	5,947,603
Customer	1,369,026	220,373	0	1,562	0	0	63,900	0	3,016	231,008	0	3,594	1,892,480
Common	42,878,742	5,451,682	-140,918	12,086,120	1,729,758	4,598,217	1,699,881	0	5,241,895	4,303,723	583,548	16,184,448	94,617,096
Total	47,723,549	6,669,013	-140,641	12,779,592	1,729,758	4,598,302	2,433,834	1,200	8,116,160	5,783,361	583,548	17,422,765	107,700,441

check

-1,706

Separate Analysis

Tangible Plant

ELECTRIC

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	656,444	174,601	216	115,078	0	0	49,609	0	2,230,568	107,153	0	12,239	3,345,908
Transmission	191,441	14,230	0	0	0	0	8,133	0	453,944	932	0	795,984	1,464,665
Distribution	1,593,312	520,216	0	408,138	0	85	401,142	1,200	94,368	767,634	0	327,872	4,113,967
Customer	978,054	154,595	0	1,207	0	0	44,817	0	2,029	157,096	0	2,713	1,340,510
Common	30,416,986	3,837,248	-121,214	8,509,914	1,281,469	3,322,230	1,194,604	0	3,391,751	3,140,078	417,574	11,454,858	66,845,499
Total	33,836,237	4,700,891	-120,998	9,034,337	1,281,469	3,322,315	1,698,306	1,200	6,172,660	4,172,892	417,574	12,593,666	77,110,549

check

-1,196

GAS N

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	239,672	27,520	62	667	0	0	7,794	0	3,386	12,762	0	504	292,367
Transmission	585	3,870	0	0	0	0	598	0	285	34	0	181	5,553
Distribution	459,005	153,813	0	118,994	0	0	136,275	0	39,019	235,356	0	85,183	1,227,644
Customer	274,428	45,292	0	262	0	0	13,131	0	791	52,287	0	616	386,806
Common	8,609,743	1,107,150	-19,704	2,476,054	308,423	839,450	349,683	0	967,728	805,923	139,266	3,308,673	18,892,388
Total	9,583,433	1,337,645	-19,642	2,595,976	308,423	839,450	507,481	0	1,011,209	1,106,361	139,266	3,395,157	20,804,758

check

-351

GAS S

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	105,023	11,404	0	302	0	0	4,717	0	5,276	5,838	0	200	132,760
Transmission	265	1,339	0	0	0	0	271	0	129	4	0	0	2,009
Distribution	230,033	89,963	0	48,731	0	0	61,513	0	44,275	118,918	0	12,559	605,992
Customer	116,545	20,486	0	93	0	0	5,962	0	196	21,626	0	266	165,163
Common	3,852,014	507,284	0	1,100,152	139,866	436,537	155,593	0	882,415	357,723	26,708	1,420,918	8,879,210
Total	4,303,879	630,477	0	1,149,279	139,866	436,537	228,047	0	932,291	504,108	26,708	1,433,942	9,785,134

Function % of Total		920	921	922	923	924	925	926	927	928	930	931	935
ALL SVCS													
Production		2.1%	3.2%	-0.2%	0.9%	0.0%	0.0%	2.6%	0.0%	27.6%	2.2%	0.0%	0.1%
Transmission		0.4%	0.3%	0.0%	0.0%	0.0%	0.0%	0.4%	0.0%	5.6%	0.0%	0.0%	4.6%
Distribution		4.8%	11.5%	0.0%	4.5%	0.0%	0.0%	24.6%	100.0%	2.2%	19.4%	0.0%	2.4%
Customer		2.9%	3.3%	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	4.0%	0.0%	0.0%
Common		89.8%	81.7%	100.2%	94.6%	100.0%	100.0%	69.8%	0.0%	64.6%	74.4%	100.0%	92.9%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
ELECTRIC													
Production		1.9%	3.7%	-0.2%	1.3%	0.0%	0.0%	2.9%	0.0%	36.1%	2.6%	0.0%	0.1%
Transmission		0.6%	0.3%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	7.4%	0.0%	0.0%	6.3%
Distribution		4.7%	11.1%	0.0%	4.5%	0.0%	0.0%	23.6%	100.0%	1.5%	18.4%	0.0%	2.6%
Customer		2.9%	3.3%	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	3.8%	0.0%	0.0%
Common		89.9%	81.6%	100.2%	94.2%	100.0%	100.0%	70.3%	0.0%	54.9%	75.2%	100.0%	91.0%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
GAS N													
Production		2.5%	2.1%	-0.3%	0.0%	0.0%	0.0%	1.5%	0.0%	0.3%	1.2%	0.0%	0.0%
Transmission		0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution		4.8%	11.5%	0.0%	4.6%	0.0%	0.0%	26.9%	0.0%	3.9%	21.3%	0.0%	2.5%
Customer		2.9%	3.4%	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.1%	4.7%	0.0%	0.0%
Common		89.8%	82.8%	100.3%	95.4%	100.0%	100.0%	68.9%	0.0%	95.7%	72.8%	100.0%	97.5%
Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%
GAS S													
Production		2.4%	1.8%	0.0%	0.0%	0.0%	0.0%	2.1%	0.0%	0.6%	1.2%	0.0%	0.0%
Transmission		0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Distribution		5.3%	14.3%	0.0%	4.2%	0.0%	0.0%	27.0%	0.0%	4.7%	23.6%	0.0%	0.9%
Customer		2.7%	3.2%	0.0%	0.0%	0.0%	0.0%	2.6%	0.0%	0.0%	4.3%	0.0%	0.0%
Common		89.5%	80.5%	0.0%	95.7%	100.0%	100.0%	68.2%	0.0%	94.7%	71.0%	100.0%	99.1%
Total		100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%

Org	Org Name	Sum Ctr - 1	COS A&G function	Notes	Unique Ctr - 1	COS A&G function
000	Direct GL Transactions	SUPP	Common		0004	Production
028	Washington State Expense	GENL	Common		0007	Production
038	Idaho State Expense	GENL	Common		0055	Production
048	Montana State Expense	GENL	Common		AAA	None
068	Oregon State Expense	GENL	Common		ACCT	Common
078	California State Expense	GENL	Common		AVIS	None
092	Oregon/California Allocated Expense	GENL	Common		BSPA	Distribution
098	Washington/Idaho Common Expense	GENL	Common		CCOM	Common
099	WAID/OREG Common Expense	GENL	Common		CEXO	None
A01	Native American Relations	VPPS	Production		CNST	Distribution
A02	HRIS/Payroll	VPHR	Common		COCR	Distribution
A04	Environmental Affairs	0004	Production		COMD	Customer
A07	Production & Generation	0007	Production		CUST	Customer
A08	Relay & Protection Design	ENGR	Distribution		ENGR	Distribution
A09	IS/IT Shared Services	INFO	Common		ESOL	Customer
A19	Operating Tech Ops	INFO	Common		EXEC	Common
A39	COTS Development	INFO	Common		GEGR	Distribution
A50	Director of Operations Washington & Idaho	INFO	Common		GENL	Common
A51	Director of Operations South	CNST	Distribution		INFO	Common
A52	Service Development & Marketing	CUST	Customer		MNTC	Distribution
A56	System Operations	TRAN	Transmission		OREG	Distribution
A57	Energy Delivery Utility Accounting	VPCC	Common		RSRC	Production
A80	Director of OREG	OREG	Distribution		SPOW	Distribution
A81	Medford Construction	OREG	Distribution		TRAN	Transmission
A82	Roseburg	OREG	Distribution		VPCC	Common
A83	Klamath Falls	OREG	Distribution		VPCS	Customer
B02	Benefits	VPHR	Common			
B04	Clark Fork Licensing	0004	Production		VPFO	Common
B07	Project Delivery	0007	Production		VPGC	Common
B08	B08 - Business Process Improvement	CUST	Customer		VPHR	Common
B09	Telecommunications Shop	INFO	Common		VPOP	Distribution
B16	Government Relations	SUPP	Common		VPPS	Production
B50	Spokane Electric	CNST	Distribution		VPRR	Common
B51	Gas Engineering	GEGR	Distribution		VPTR	Common
B52	Gas Engineering Cathodic Protection	GEGR	Distribution		VPUP	Common
B53	Pullman	CNST	Distribution		SUPP	Common
B54	Gas Compliance	GEGR	Distribution		NGAS	Production
B56	Misc Transmission Expense	TRAN	Transmission		OPER	Distribution
B81	Medford Customer Service/Call Center	CUST	Customer		AMPI	Distribution
C02	Employee Engagement	VPHR	Common		CSOL	Customer
C04	Spokane River Licensing	0004	Production			
C06	Joint Project - CS2	RSRC	Production			
C07	Hydro Spokane River	0007	Production			
C08	Technical Services - GIS	ENGR	Distribution			
C09	Security Systems	INFO	Common			
C11	CC&B Technology	INFO	Common			
C19	Security Operations	INFO	Common			
C29	Security Products & Serv	INFO	Common			
C50	C50 - Spokane Call Center	CUST	Customer			
C51	Electric Distribution Design	ENGR	Distribution			
C52	Customer Solutions	ESOL	Customer			
C53	C53 - Coeur d Alene Gas	OPER	Distribution			
C54	Tax Services	SUPP	Common			
C55	Gas Resource Costs	RSRC	Production			
C56	System Planning	TRAN	Transmission			
C57	Spokane Electric Network	ENGR	Distribution			
C59	Enterprise Business Continuity	INFO	Common			
C81	Medford Tech Service	OREG	Distribution			
C83	LaGrande	OREG	Distribution			
D01	Contracts	VPHR	Common			
D02	SR. VP HR and Corp. Services	VPHR	Common			
D08	Energy Delivery General Manager	VPOP	Distribution			
D09	SCADA	TRAN	Transmission			
D50	Meter Reading/Billing	CUST	Customer			
D51	Vegetation Management	MNTC	Distribution			
D52	DSM Policy, Planning & Analysis	RSRC	Production			
D53	Clarkston	CNST	Distribution			
D54	Corporate & Subsidiary Accounting	VPCC	Common			
D55	Natural Gas Resources	0055	Production			
D56	Director Transmission	TRAN	Transmission			
D83	Goldendale Construction	CNST	Distribution			
E01	Executive Administration	EXEC	Common			
E02	Corporate Organizational Development	VPHR	Common			
E07	Generation Engineers	0007	Production			
E08	Old RC for Conversion	OPER	Distribution			
E09	Distributed Systems	INFO	Common			
E14	Corp Environmental Compliance	0004	Production			
E19	Distributed Systems Ops	INFO	Common			
E29	Distributed Syst Prod & Serv	INFO	Common			
E50	Spokane Customer Service	CUST	Customer			

Org	Org Name	Sum Ctr - 1	COS A&G function	Notes	Unique Ctr - 1	COS A&G function
E51	Asset Management	AMPI	Distribution			
E52	Oregon DSM	ESOL	Customer			
E53	Lewiston Call Center	CUST	Customer			
E54	Accounts Payable	SUPP	Common			
E55	Power Supply	0055	Production			
E56	Transmission Services	TRAN	Transmission			
F02	HR Analytics and Compl	VPHR	Common			
F08	Electric Shop	0007	Transmission	Production by default		
F14	External Projects	VPCS	Customer			
F19	Back Office Tech Ops	INFO	Common			
F39	Oracle Fin Services Dev	INFO	Common			
F50	Credit and Collections	CUST	Customer			
F51	GIS	OPER	Distribution			
F52	Market Services	ESOL	Customer			
F53	AM Lewiston/Clarkston	ESOL	Customer			
F54	Treasury & Trust Management Services	VPFO	Common			
F55	Analysis, Budget, Forecasting	VPFO	Common			
FIN	Financial Information Summary	GENL	Common			
G01	Officer Support Team	EXEC	Common			
G02	Employee Safety	VPHR	Distribution	Common by default		
G08	Gas Construction Management	OPER	Distribution			
G10	Credit Union	VPFO	Common			
G39	GIS Development	INFO	Common			
G50	Colville	SPOW	Distribution			
G51	Director of Natural Gas	NGAS	Production			
G53	AM Coeur d'Alene	OPER	Distribution			
G54	Finance Administration	VPCC	Common			
G55	Power Purchases	RSRC	Production			
H02	Occupational Health	VPHR	Common			
H03	Fac. Lease Management	CUST	Common	Customer by default		
H04	Hydro Compliance	0004	Production			
H07	Facilities Management	CUST	Common	Customer by default		
H08	Energy Delivery Strategic Projects	VPOP	Distribution			
H14	Consumer Affairs	COMD	Customer			
H50	Othello	SPOW	Distribution			
H51	Supply Chain Management	SUPP	Common			
H53	Kellogg/St Maries	COCR	Distribution			
H54	Remittance Services	VPFO	Customer	Common by default		
H55	Fuels Management	RSRC	Production			
I02	Craft Training	VPHR	Distribution	Common by Default		
I08	Energy Delivery Operations Support	VPOP	Distribution			
I50	Contact Center - IT	CUST	Customer			
I54	Taxes Other Than Income	ACCT	Common			
J01	Executive VP & CFO	VPFO	Common			
J02	Public Safety	VPHR	Customer	Common by default		
J06	Joint Project-Jackson Prairie	RSRC	Production			
J08	Gas Construction Quality Control	GEGR	Distribution			
J09	Network System	INFO	Common			
J10	Utility Finance Centralization	VPFO	Common			
J11	Planning and Analysis	VPHR	Common			
J29	Ntwk Sys Prod & Serv	INFO	Common			
J50	Reg Bus Mgr - Spokane	OPER	Distribution			
J51	Warehousing	SUPP	Common			
J53	Sandpoint/Bonners Ferry	COCR	Distribution			
J54	Internal Auditing	EXEC	Common			
K02	Compensation	VPHR	Common			
K07	Thermal O&M	0007	Production			
K08	GIS Editing	OPER	Distribution			
K14	Public Affairs	VPCS	Customer			
K19	Customers Tech Ops	INFO	Common			
K39	Gen Custom App Dev	INFO	Common			
K50	Old RC for Conversion	OPER	Distribution			
K51	Fleet Management	CNST	Distribution			
K53	Coeur d'Alene Call Center	CUST	Customer			
K54	Financial Systems Project	VPFO	Common			
L02	Smart Grid Workforce Training	VPHR	Distribution	Common by Default		
L07	Hydro O&M	0007	Production			
L08	Transmission Design	ENGR	Transmission	Distribution by default		
L39	Nucleus Development	INFO	Common			
L50	Spokane Gas	SPOW	Distribution			
L51	Claims	VPGC	Common			
L52	Claims Accrual	VPGC	Common			
L53	Coeur d'Alene	COCR	Distribution			
L54	Travel & Flight Operations	CUST	Common	Customer by default		
M07	Mechanical/Structural Shop	0007	Production			
M08	Substation Design	ENGR	Distribution			
M09	Central Systems	INFO	Common			
M11	EAM Technology	INFO	Common			
M19	Central Systems Ops	INFO	Common			
M29	Cntrl Syst Prod & Serv	INFO	Common			

Org	Org Name	Sum Ctr - 1	COS A&G function	Notes	Unique Ctr - 1	COS A&G function
M50	Deer Park	OPER	Distribution			
M51	Asset Maintenance	MNTC	Distribution			
M53	Business Entrepreneurial Network	ESOL	Customer			
M54	Business Development	SUPP	Common			
N06	Joint Project-Colstrip	RSRC	Production			
N07	Utility Environ Compliance	0004	Production			
N08	Drafting & Survey	ENGR	Distribution			
N09	Office of CIO	INFO	Common			
N50	Director of Customer Service	CUST	Customer			
N51	Write-Off Accrual	CUST	Customer			
N52	CSS Replacement Project	CUST	Customer			
N53	AM Spokane West	BSPA	Distribution			
N54	N54 - Contracts	CUST	Customer			
P01	Legal Expenses	VPGC	Common			
P03	Energy Deliver Tech Proj	VPOP	Distribution			
P07	Contract and Projection Management	0007	Production			
P08	Distribution Oper Sys	ENGR	Distribution			
P09	Project Management	INFO	Common			
P50	Davenport	SPOW	Distribution			
P51	Distribution Dispatch	TRAN	Distribution	Transmission by default		
P53	AM Moscow/Pullman	BSPA	Distribution			
P59	Tech Service Center	INFO	Common			
P99	IT Director	INFO	Common			
PET	Petty Cash Advance	GENL	Common			
PRN	Property Removal Notice	GENL	Common			
PRT	Financial Information Summary	GENL	Common			
Q19	Qlty Assur & Rel Mgmt	INFO	Common			
R09	Communicated Systems	INFO	Common			
R11	Rates & Regulations	VPRR	Common			
R19	Comm Systems Ops	INFO	Common			
R29	Comm Sys Prod & Serv	INFO	Common			
R50	Spokane Construction Engineering/Mapping	SPOW	Distribution			
R51	Joint Use Projects - Distribution	CNST	Distribution			
R53	Grangeville	CNST	Distribution			
R54	Risk Management	VPFO	Common			
R55	Resource Risk Management	VPFO	Production	Common by default		
R56	Insurance Management	VPFO	Common			
S01	VP & Counsel for Regulatory/Govt Affairs	VPGC	Common			
S03	Advantage IQ	AVIS	None			
S04	SPS CYOC Mgmt Oversight	AVIS	None			
S08	Strategic Projects Development	OPER	Distribution			
S09	Applications Operations & Support	INFO	Common			
S19	Intergrations Operations	INFO	Common			
S20	Director of Finance	VPFO	Common			
S39	Integrations Development	INFO	Common			
S50	Construction Services	SPOW	Distribution			
S51	Supply Chain Loadings	SUPP	Common			
S52	Sr Mgr of Shared Service	SUPP	Common			
S53	St. Maries	VPOP	Distribution			
S54	External Communications	SUPP	Common			
T01	President & COO Avista Corp	VPUP	Common			
T07	Turbine Maintenance	0007	Production			
T08	Electrical Engineering	ENGR	Distribution			
T19	CC&B Operations	SUPP	Common			
T39	CC&B Development	SUPP	Common			
T50	Econ Develop Analyst	VPCS	Customer			
T51	Operations Project Management	OPER	Distribution			
T52	Demand Side Management	ESOL	Customer			
T53	South East Engineer	CNST	Distribution			
T54	Rev and Fin Systems	VPFO	Common			
T55	Regional Power Issues	RSRC	Production			
U01	Legal Staff	VPGC	Common			
U50	Limited Income	ESOL	Customer			
V01	Sr. VP and General Counsel	VPGC	Common			
V08	Real Estate	VPGC	Common			
V19	EAM/Maximo Operations	SUPP	Common			
V39	EAM/Maximo Development	SUPP	Common			
V50	AM Oregon	BSPA	Distribution			
W01	Compliance	VPGC	Common			
W07	Wind Generation	0007	Production			
W09	IS/IT Application Support	INFO	Common			
W39	IS Delivery	INFO	Common			
W54	Finance Responsibility	ACCT	Common			
W55	Wholesale Exposure Reserve	ACCT	Production	Common by default		
X01	CEO & President	SUPP	Common			
X02	HR/Comp/Labor & Emp Relations	VPHR	Common			
X08	Relay Shop	0007	Production			
X09	Applications Data	INFO	Common			
X19	Data Operations	INFO	Common			
X39	Data Development	INFO	Common			

Org	Org Name	Sum Ctr - 1	COS A&G function	Notes	Unique Ctr - 1	COS A&G function
X54	Accounting Responsibility	ACCT	Common			
X55	Misc Deferrals	RSRC	Production			
X57	Energy Delivery Accounting Responsibilities	ACCT	Distribution	Common by default		
Y01	Corporate Secretary	VPHR	Common			
Y39	Web Development	INFO	Common			
Y54	Strategic Corporate Development	VPFO	Common			
Y55	Resource Accounting	RSRC	Production			
Z08	Electric Meter Shop	ENGR	Distribution			
Z09	Postage Centralization	SUPP	Common			
Z57	Centralized Credits	ACCT	Common			
Z81	General Construction Loader	OPER	Distribution			
Z82	Generation Production Loader	RSRC	Production			
Z83	Electric Transmission Loader	TRAN	Transmission			
Z84	Electric Distribution Loader	ENGR	Distribution			
Z85	WA/ID Gas Distribution Loader	VPOP	Distribution			
Z86	OR/CA Gas Distribution Loader	OREG	Distribution			
Z87	Benefits Loaders	VPHR	Common			
Z88	Transportation Loaders	OPER	Distribution			
Z89	Payroll Accrual	ACCT	Common			
Z90	Incentive Compensation	VPHR	Common			
Z91	Other One Leave	VPHR	Common			
0004	Environmental Affairs	VPPS	Production			
0007	Production & Generation	VPPS	Production			
0055	Energy Resource Department	VPPS	Production			
AAA	Total Company	AAA	None			
ACCT	Accounting Items	CEXO	None			
AVIS	Avista Subsidiaries	CEXO	None			
BSPA	Business and Public Affairs	VPCS	Customer			
CCOM	Corporate Communications	VPCS	Customer			
CEXO	CEO & President	AAA	None			
CNST	Operations Spokane & West	VPOP	Distribution			
COCR	Construction Services	CNST	Distribution			
COMD	Community Development	VPCS	Customer			
CUST	Customer & General Services	VPOP	Customer	Distribution by default		
DIV	Dividends Accrued	GENL	Common			
ENGR	Engineering	VPOP	Distribution			
ERR	A/P Error Suspense	GENL	Common			
ESOL	Energy Solutions	VPCS	Customer			
EXEC	Executive Department Summary	CEXO	None			
GEGR	Gas Engineering	VPOP	Distribution			
GENL	General Corporate RCs	AAA	None			
MMA	Year End Move/Merge	GENL	Common			
MNTC	Maintenance	CNST	Distribution			
Q28	Washington State Revenue	GENL	Common			
Q38	Idaho State Revenue	GENL	Common			
Q48	Montana State Revenue	GENL	Common			
Q68	Oregon State Revenue	GENL	Common			
Q78	California State Revenue	GENL	Common			
Q92	Oregon/California Allocated Revenue	GENL	Common			
Q98	Washington/Idaho Common Revenue	GENL	Common			
Q99	WAID/OREG Common Revenue	GENL	Common			
RET	Work Order Retired	GENL	Common			
RSRC	Energy Resources	VPPS	Production			
SPOW	Spokane & West	CNST	Distribution			
SPRO	Strategic Projects	VPOP	Distribution			
TRAN	Transmission	VPOP	Transmission	Distribution by default		
TRF	Work Order Transferred	GENL	Common			
VPCS	VP Customer Solutions	VPUP	Customer	Common by default		
VPCC	VP Corporate Controller	VPTR	Common			
VPFO	Executive VP & CFO - Finance & Risk Mana	CEXO	None			
VPGC	Sr. VP & General Counsel	CEXO	None			
VPHR	Sr. VP Human Resources & Corp Secretary	CEXO	None			
VPOP	VP Operations	VPUP	Distribution	Common by default		
VPPS	VP Energy Resources	VPUP	Common			
VPRR	VP Rates and Regs	VPUP	Common			
VPTR	VP Treasurer	VPFO	Common			
VPUP	President & COO Avista Corp	CEXO	None			
A54	Service Development & Marketing	CSOL	Customer			
S05	Salix	AVIS	None			
J07	Generation Civil/Mech. Engineering	new	Production			
M02	Corp Learning & Develop	new	Common			
N02	HR Shared Services	new	Common			
R07	Generation Controls Engineering	new	Production			
R08	Gas Programs	new	Distribution			
A53	External Affairs	new	Common			
G07	Generation Electrical Engineering	new	Production			
V51	Grid Modernization	new	Transmission			
L11	Trans Veg Mgmt	new	Transmission			

AVISTA UTILITIES
 Account 454 Rent Revenue from Electric Property
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2016

	Allocation P/T ratio	Total 100.00%	WA 65.39%	ID 34.61%	
454000	Misc-Rent from Electric Property	398,299	282,968	115,331	Use of Facilities Fees
454000	RE Rent Electric	239,558	239,558	-	Leases from Distribution Property/Use of Facilities
454000	RA & RB Rent Electric	2,227,792	1,266,070	961,722	Pole Contact Fees
454100	TA & TP Transmission Rent Electric	30,512	13,789	16,723	Pole Contact Fees
454000	RC Rent - Colstrip Property	29,417	19,236	10,181	Rental for Colstrip Property
454000	RP Rent Permits	26,155	17,103	9,052	Land Use Permits at Noxon
454000	RP Rent Permits	31,196	20,399	10,797	Land Use Permits on Transmission Line Land
		2,982,930	1,859,124	1,123,806	
	Per Results Total	2,983,000	1,859,000	1,124,000	
	Production	55,000	36,000	19,000	
	Transmission	62,000	34,000	28,000	
	Distribution	2,866,000	1,789,000	1,077,000	
		2,983,000	1,859,000	1,124,000	
Adjustments to Account 454					
	Eliminate B&O Tax		(13,000)		Distribution
	Production Total		36,000		
	Transmission Total		34,000		
	Distribution Total		1,776,000		
	Pro Forma Total		1,846,000		

Electric Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2018'

FERC Acct	Source ID	Rev Class Description	Town Cdt Jurisdiction	ID	Revenue Amt			Summary
					WA	AN		
454000	REYCCB	85 MISC-RENT FROM ELECTRIC PROPERTY		\$ 115,331.14	\$ 282,967.61		\$ 398,298.75	
	REVBILLS	RE Rent Electric		\$	(191.88)		\$ (191.88)	
		RP Rent Permits	3800	\$	-		\$ -	
	REVCOL	RC Rent - Colstrip Property			\$ 29,417.21		\$ 29,417.21	
	REVRENT	RP Rent Permits	2800		\$ 2,055.03	\$ 25,626.36	\$ 27,681.39	
			3800		\$ (100.00)	\$ 15.00	\$ (85.00)	
			4800		\$ (1,091.64)	\$ 27,246.30	\$ 26,154.66	
		RE Rent Electric			\$ 239,750.31	\$ 3,600.00	\$ 243,350.31	
		RA Rent Electric - Accrued			\$ 837,454.93	\$ 1,058,372.49	\$ 1,895,827.42	
		RB Rent Electric - Advance billing			\$ 124,267.26	\$ 207,697.68	\$ 331,964.94	
454100	REVPOLE	TA Transmission Rent Accrued		\$ 651.36	\$ 441.94		\$ 1,093.30	
		TP Transmission Rent Advanced Billing		\$ 16,071.50	\$ 13,347.36		\$ 29,418.86	
Summary				\$ 1,093,776.19	\$ 1,803,248.90	\$ 85,904.87	\$ 2,982,929.96	

Report: 2018 FERC Acct 12ME w Rev Class / 454 Revenue

AVISTA UTILITIES
 Functionalize Other Operating Revenue
 Washington Electric Cost Study
 Twelve Months Ended December 31, 2018

	Allocation	System Total	System Adjustments	Reference	Pro Forma Total	WA	ID
456000	Miscellaneous	\$ 960,833			\$ 961,000	\$ 65.39%	34.61%
456000	Miscellaneous	\$ 31,836			\$ 32,000	\$ 65.73%	34.27%
456000	Miscellaneous	\$ 39,929			\$ 40,000		
456010	Turbine Gas	\$ 5,327,942	\$ (5,328,000)	E-APS OER	\$ -	\$ -	332,602
456015	Turbine Gas	\$ 33,445,351	\$ (33,445,000)	E-APS OER	\$ -	\$ -	11,075
456016	Resource Optimization	\$ 4,855,922	\$ (4,856,000)	E-APS OER	\$ -	\$ -	1,300
456016	Resource Optimization	\$ -			\$ -	\$ -	-
456017	Non-Resource Other Elec Rev	\$ 60,244		E-APS TW	\$ 60,000	\$ 39,438	20,562
456018	Extraction Credits	\$ 755,452	\$ (755,000)	E-APS OER	\$ -	\$ -	-
456020	Transmission Release Rev	\$ 313,914	\$ -	E-APS TW	\$ 314,000	\$ 206,392	107,608
4561xx	Wheeling	\$ 15,959,857	\$ (3,090,000)	E-APS TW	\$ 12,870,000	\$ 8,459,451	4,410,549
4563xx	Decoupling Deferred Rev	\$ 4,869,584	\$ (4,870,000)	E-WN/EAS/RN	\$ -	\$ -	-
456700	Low Voltage Wheeling	\$ 156,508	\$ (157,000)	E-APS TW	\$ -	\$ -	-
456705	Low Voltage Wheeling	\$ 1,747,966	\$ 157,000	E-APS TW	\$ 1,905,000	\$ 1,252,157	652,844
456730	Thermal Gas	\$ 30,550,889	\$ (30,551,000)	E-APS OER	\$ -	\$ -	-
		\$ 99,076,226	\$ (82,895,000)		\$ 16,182,000	\$ 10,645,389	5,536,540
		\$ 99,076,228					

\$74,967,000	\$74,967,391	-\$74,935,000	Production	\$21,000	\$11,000
\$16,334,000	\$16,334,014	-\$3,090,000	Transmission	\$8,706,000	\$4,538,000
\$7,775,000	\$7,774,820	-\$4,870,000	Distribution	\$1,919,000	\$987,000
\$99,076,000	\$99,076,226	-\$82,895,000		\$10,646,000	\$5,536,000

Electric Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2018'

FERC Acct	Source ID	Rev Class Description	Jurisdiction			Revenue Amt			Summary
			AN	WA	ID	AN	WA	ID	
456000	REVBILLS	GA Other Gas Allocated		9,643.74				9,643.74	
		OA Other Electric Allocated		349,322.79		2,130.31		351,453.1	
		OD Other Electric Direct		22,025.75		35,069.39		58,395.14	1,300
	REVCOL	OC Other Revenue & Scrap Sales - Colstrip		31,836.27				31,836.27	
	REVEARNED	AD Apprentice Lineman School Deposits		8,400				8,400	
		AL Apprentice Lineman School Receivable		63,925.16				63,925.16	
		PD Pre-Line School Deposits		26,515.56				26,515.56	
		PL Pre-Line School Receivable		480,717.62				480,717.62	
	REVPS	EN EnerVee Electric		282.5				282.5	
		EV Fast Charger				1,429		1,429	
456010	REVFUEL	AG Turbine Gas Financial Mizuho Cleaning Agent		1,023,486				1,023,486	
		AH Turbine Gas Financial Wells Fargo		4,304,455.5				4,304,455.5	
456015	REVFUEL	CC Extraction Plant Credits		130,421.77				130,421.77	
		CO Cochrane Extraction Credit		-130,421.77				-130,421.77	
		GF Turbine Gas Physical		33,445,350.85				33,445,350.85	
456016	REVREC	RO Miscellaneous Resource Optimization		4,855,921.55				4,855,921.55	
456017	REVTRAN	NR Other Electric Revenue - Non Resource		60,244.08				60,244.08	
456018	REVFUEL	CC Extraction Plant Credits		755,451.97				755,451.97	
456020	REVSALES	BT BPA Excess Transm Sales		313,913.75				313,913.75	
456100	REVTRAN	ET Electric Transmission		12,421,345.8				12,421,345.8	
		JB Electric Retained Damages - First Wind		251,654.28				251,654.28	
456120	REVTRAN	PC Parallel Capacity Support Rev		924,000				924,000	
456130	REVTRAN	EA Electric Ancillary Transmission		2,362,856.46				2,362,856.46	
456311	REVDECOUPLING	CW Contra Decoupling Deferral WA				-1,396,884.38		-1,396,884.38	
456328	REVDECOUPLING	RD Res Decoupling Deferred Rev				8,398,268.76		8,398,268.76	1,745,107.86
456329	REVDECOUPLING	AC Amort Res Decoupling Def Rev							317,937.16
		AR Amort Res Decoupling Deferred Rev				0		0	
		EZ Amort Res E Decoupling Def Rev				-7,545,364.83		-7,545,364.83	-2,066,553.62
456338	REVDECOUPLING	NW Non-Res Decoupling Deferred Rev				6,898,027.75		6,898,027.75	1,415,142.1
456339	REVDECOUPLING	FA Elec Amort Non-Res Decoupling				-857,983.2		-857,983.2	-2,038,113.43
456700	REVTRAN	DE Electric Distribution				105,727.26		105,727.26	50,780.88
456705	REVTRAN	LV Electric Distribution		1,747,966				1,747,966	
456711	REVFUEL	GK Turbine Gas Bookout		-5,765,181.88				-5,765,181.88	
456720	REVFUEL	GK Turbine Gas Bookout		5,765,181.88				5,765,181.88	
456730	REVFUEL	IT Intraco Thermal Gas		30,550,889.12				30,550,889.12	
Summary				94,010,204.75		5,640,420.06		-574,399.05	

Report: 2018 FERC Acct 12ME w Rev Class / 456 Revenue

0 -1 -1 -1 -2

AVISTA UTILITIES
 Washington Electric Cost Study
 Average - Twelve Months Ended December 31, 2018

Accumulated Deferred FIT Assignment to functions

	Washington	Intangible	Production	Transmission	Distribution	General
Intangible	P (6,516,550)	-	(6,516,550)			
Production	P (124,563,749)	0	(124,563,749)	0	0	0
Transmission	T (65,638,037)	0	0	(65,638,037)	0	0
Distribution	D (157,122,946)	0	0	0	(157,122,946)	0
General Utility	O (9,444,899)	0	0	0	0	(9,444,899)
ADFIT-COMMON ALL	O (43,850,784)	(13,105,446)	0	0	0	(30,745,338)
ADFIT-COMMON ALL WW/P	O (399,509)	(119,399)	0	0	0	(280,110)
Total Accelerated Tax Depr	(407,536,474)	(13,224,845)	(131,080,299)	(65,638,037)	(157,122,946)	(40,470,347)
CDA Lake CDR Fund	P 0	0	0	0	0	0
CDA Lake IPA Fund	P 0	0	0	0	0	0
CDA Settlement	P (4,436,363)	0	(4,436,363)	0	0	0
CDA Settlement Costs	P 165,132	0	165,132	0	0	0
Total Plant DFIT	(411,807,705)	(13,224,845)	(135,351,530)	(65,638,037)	(157,122,946)	(40,470,347)
Colstrip PCB	P 26,090	0	26,090	0	0	0
ADFIT-Plant - AFUDC Equity	O (21,323)	0	0	0	0	(21,323)
AFUDC CWIP Intangibles	I (114,929)	(114,929)	0	0	0	0
FMB/AMTN Elec	0	(16,468)	(306,158)	(156,486)	(363,847)	(121,905)
Total Other Deferred FIT	(1,075,027)	(131,397)	(280,068)	(156,486)	(363,847)	(143,228)
Total Deferred FIT	K (412,882,732)	(13,356,242)	(135,631,598)	(65,794,523)	(157,486,793)	(40,613,575)
Total	Plant 2,941,241,290	50,200,445	933,275,893	477,023,994	1,109,131,502	371,609,456
		1.707%	31.731%	16.218%	37.710%	12.634%
Plant Related Deferred FIT	(412,884,000)	(13,356,000)	(135,632,000)	(65,795,000)	(157,487,000)	(40,614,000)
Restate 2018 to EOP	(36,000)	363,000	(163,000)	(179,000)	(430,000)	373,000
Eliminate AMI Rate Base EOP	2,820,000	2,669,000			6,000	145,000
PF-2019 Threshold Capital	(2,053,000)	(2,053,000)				
Pro Forma Plant Related Deferred FIT	(412,153,000)	(12,377,000)	(135,795,000)	(65,974,000)	(157,911,000)	(40,096,000)
Other Debits and Credits Deferred FIT						
Regulatory Asset AFUDC	(2,000)	0	(1,000)	0	(1,000)	0
Allocate by Plant						
Keitle Falls Disallowed Plant	P -	0	0	0	0	0
WNP3 Settlement Exchange Power	P (8,000)	0	(8,000)	0	0	0
CDA Settlement	P (10,000)	0	(10,000)	0	0	0
CDA/CDR Fund	P (9,000)	0	(9,000)	0	0	0
Spokane River Relicensing	P -	0	0	0	0	0
Spokane River PM&Es	P -	0	0	0	0	0
Montana Riverbed Lease	P -	0	0	0	0	0
Lancaster Generation	P -	0	0	0	0	0
Total Other Debits and Credits Deferred FIT	(29,000)	0	(28,000)	0	(1,000)	0
Total Cost of Service Deferred FIT	(412,182,000)	(12,377,000)	(135,823,000)	(65,974,000)	(157,912,000)	(40,096,000)

1	Assign	Company Base Case UE-19	AVISTA UTILITIES	Washington Jurisdiction	Electric Utility	30-Apr-19	
2	Scenario:	Class Allocator Worksheet	Class Allocator Worksheet	Class Allocator Worksheet	Class Allocator Worksheet	Class Allocator Worksheet	
3	Load Factor Peak Credit Method	For the Twelve Months Ended December 31, 2018	For the Twelve Months Ended December 31, 2018	For the Twelve Months Ended December 31, 2018	For the Twelve Months Ended December 31, 2018	For the Twelve Months Ended December 31, 2018	
4	(b) AS FILED METHOD	(b) AS FILED METHOD	(b) AS FILED METHOD	(b) AS FILED METHOD	(b) AS FILED METHOD	(b) AS FILED METHOD	
5	(bc)	(be)	(bf)	(bg)	(bh)	(bi)	
6	Class	Residential	Class	Large Gen	General	Street &	
7	Allocator	Sch 1-2	Allocator	Service	Sch 11-12	Area Lights	
8	Name	Description	Total	Sch 25	Sch 31-32	Sch 41-48	
68		Total Revenue	550,594,000	74,937,390	13,215,929	6,693,092	- line 844
69		Less: Exp Before Income Tax	448,655,000	62,582,459	4,310,303	4,310,303	line 804
70		Less: Interest Expense	43,903,000	4,909,566	1,170,002	894,901	line 1480
71		Income Tax Allocator A	58,036,000	7,445,365	1,116,867	1,487,888	Rev - Exp before Inc Tax - Interest Exp
72			100.00%	12.83%	1.92%	2.56%	0.00%
73							
74		Uniform Return	93,906,000	21,720,847	2,502,568	1,914,142	Juris Total Return * Class Rate Base line 1474
75		Plus: Total Operating Expenses	456,688,000	63,613,020	11,083,649	4,516,248	line 816
76		Less: Revenue Offsets	(48,750,000)	(8,192,390)	(1,176,929)	(269,092)	sum lines 821 - 824 + line 842
77		Rate Revenue at Uniform Return	502,019,000	65,920,892	12,409,289	6,161,298	Computed Uniform Return Revenue Requirement
78							
79		Uniform Return	93,906,000	10,501,280	2,502,568	1,914,142	Total Return * Class Rate Base line 1474
80		Plus: Exp Excl Rev Conv Items	433,316,000	60,505,668	10,523,162	4,217,172	line 816 - lines 323, 419, and 477
81		Less: Revenue Offsets	(48,575,000)	(8,193,390)	(1,176,929)	(269,092)	sum lines 821 - 824 + line 842
82		Revenue Conversion Allocator U	478,647,000	62,813,558	11,848,801	5,862,222	Uniform Return Revenue Excl Rev Conversion Items
83			100.00%	13.12%	2.48%	1.22%	0.00%
84							
85		Uniform Return	93,906,000	21,720,847	2,502,568	1,914,142	Total Return * Class Rate Base line 1474
86		Less: Interest Expense	43,903,000	4,909,566	1,170,002	894,901	line 1480
87		Income Tax Allocator U	50,003,000	5,591,714	1,332,566	1,019,241	Uniform Return less Interest Expense
88			100.00%	11.80%	2.66%	2.04%	0.00%
89							
90		Income Tax Allocator B	101,939,000	12,354,931	2,286,870	2,382,789	Net Income Before Tax
91			100.00%	12.12%	2.24%	2.34%	0.00%
92							
93		Summed Allocators					
94		Production Plant	924,090,000	218,372,271	21,909,069	2,240,281	line 893
95		Transmission Plant	513,070,000	121,243,884	12,164,276	1,243,841	line 932
96		Distribution Plant	1,179,546,000	38,151,861	35,666,860	48,972,334	line 1089
97		General Plant	287,021,000	31,462,517	6,793,284	4,109,219	line 1142
98		PIT/D Plant	2,616,706,000	608,249,741	69,740,205	52,456,455	Sum lines 893+932+1089
99		PIT/D/G Plant	2,903,727,000	665,723,009	76,533,490	56,565,674	Sum lines 893+932+1089+1142
100		Rate Base	1,708,298,000	395,136,410	45,525,655	34,821,263	line 1473
101		Account 361	28,190,000	7,440,110	922,324	139,640	Sum lines 946 - 956
102		Account 362	95,299,000	25,468,946	3,157,296	478,015	Sum lines 957 - 967
103		Account 364/365	446,790,000	120,551,933	14,954,530	3,645,280	Sum lines 979 - 1000
104		Account 366/367	223,531,000	59,552,945	7,519,008	1,138,379	Sum lines 1001 - 1022
105		Account 368	191,461,000	50,940,475	6,882,339	1,041,987	Sum lines 1023 - 1033
106		Account 369	114,114,000	844,669	1,110,214	0	Sum lines 1034 - 1044
107		Account 370	27,053,000	1,477,446	815,806	0	Sum lines 1045 - 1055
108		Account 373	42,485,000	0	0	0	Sum lines 1078 - 1088
109		Dist Op-Exp Subtotal	5,819,000	17,828	2,988	0	Sum lines 269 - 282 + line 286
110		Dist Mnt Exp Subtotal	9,378,000	2,462,486	307,338	276,017	Sum lines 290 - 303
111			100.00%	50.57%	12.66%	2.94%	0.00%

1	Assign	Company Base Case UE-19	AVISTA UTILITIES				Washington Jurisdiction				Electric Utility				30-Apr-19	
2	Scenario:	Class Allocator Worksheet	Class Allocator Worksheet													
3	Load Factor Peak Credit Method	For the Twelve Months Ended December 31, 2018	For the Twelve Months Ended December 31, 2018													
4	AS FILED METHOD	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)
5	Class	Residential	Class	Large Gen	Extra Large	Pumping	Street &									
6	Allocator	Sch 1-2	Service	Sch 21-22	Sch 25	Sch 31-32	Area Lights									
7	Description	8,786,749	1,313,272	77,367	94,184	99,976	Sch 41-48									
8	Cust Acctg Exp Subtotal	84.62%	12.65%	0.75%	0.91%	0.96%	12,452	Open 1	Open 2	Open 3	Open 4	Open 5	Sum lines 312 - 321 + lines 324 - 328			
129	S18	10,384,000	11,260,503	18,733,913	11,227,876	2,225,303	530,190	0	0	0	0	0	lines 369 - (188-192, 16-20, 144-148, 226-229, 323, 339)			
130	S19	93,372,000	52,900%	20,066%	12.02%	2.38%	0.57%	0	0	0	0	0	line 203 + line 264			
131	S19	207,545,000	92,927,421	22,690,945	37,457,751	4,920,644	503,153	0	0	0	0	0				
132	S20	100,000%	44.77%	10.93%	18.05%	2.37%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%				
133	S20	27,082,748	13,029,233	3,141,879	3,442,342	705,812	447,146	0	0	0	0	0	line 1490			
134	S21	100,000%	48.11%	11.60%	12.71%	2.61%	1.65%	0.00%	0.00%	0.00%	0.00%	0.00%				
135	S22	32,585,219	17,688,592	3,888,269	6,357,363	3,488,210	453,961	0	0	0	0	0	Sum lines 1490 - 1497			
136	S22	100,000%	54.28%	11.78%	19.51%	10.70%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%	25% S25, 25% S22, 25% C01, 25% S24			
137	S23	1,000	603	122	86	21	9	0	0	0	0	0				
138	S23	100,000%	60.28%	12.16%	15.95%	8.56%	0.95%	0.00%	0.00%	0.00%	0.00%	0.00%				
139	S24	1,757,827,000	860,136,246	207,770,228	410,711,016	194,635,452	47,348,168	37,225,831	0	0	0	0	Sum lines 893, 932, 1089, 1168, 1207, 1364			
140	S24	100,000%	48.93%	11.82%	11.07%	2.69%	2.12%	0.00%	0.00%	0.00%	0.00%	0.00%				
141	S25	57,629,781	30,292,090	7,077,079	11,630,518	7,169,890	68,575	0	0	0	0	0	lines 369 - (16-20, 144-148, 188-192, 198-202, 226-229, 323, 339) S22			
142	S25	100,000%	52.56%	12.28%	20.18%	12.44%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	Open			
143	S26	0	0	0	0	0	0	0	0	0	0	0	Open			
144	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
145	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
146	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
147	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
148	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
149	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
150	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
151	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
152	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
153	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
154	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
155	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
156	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
157	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
158	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
159	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
160	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
161	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
162	S27	0	0	0	0	0	0	0	0	0	0	0	Open			
163	S27	0	0	0	0	0	0	0	0	0	0	0	Open			

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1.2	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
<u>PRESENT BILL DETERMINANTS</u>							
KILOWATT HOURS (KWHs)							
PDE-E-10		1,605,882,414	430,539,202	1,232,886,422	138,000,000	47,992,445	
PDE-E-10		487,014,728	192,163,371	147,453,504	561,355,023	97,815,247	
PDE-E-10		273,738,140			414,208,989		
PDE-E-20							18,542,032
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	0	0	0	0	0	0	0
PDE-E-10	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
PDE-E-3	(9,748,691)	8,068,407	(3,396,621)	(14,435,302)	0	14,825	0
	5,637,842,825	2,374,703,689	619,305,952	1,365,904,624	1,113,564,012	145,822,517	18,542,032
PDE-E-10		2,587,975	386,800	22,787	276	29,446	
PDE-E-10			433,207	2,634,662	1,279,394		
<u>PROPOSED BILL DETERMINANTS</u>							
KILOWATT HOURS (KWHs)							
BLOCK 1		1,605,882,414	430,539,202	1,232,886,422	138,000,000	47,992,445	0
BLOCK 2		487,014,728	192,163,371	147,453,504	561,355,023	97,815,247	0
BLOCK 3		273,738,140	0	0	414,208,989	0	0
BLOCK 4		0	0	0	0	0	0
STREET & AREA LIGHTS		0	0	0	0	0	18,542,032
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	0	0	0	0	0	0	0
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	0	0	0	0	0	0	0
PDE-E-10	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
PDE-E-3	(9,748,691)	8,068,407	(3,396,621)	(14,435,302)	0	14,825	0
	5,637,842,825	2,374,703,689	619,305,952	1,365,904,624	1,113,564,012	145,822,517	18,542,032
		2,587,975	386,800	22,787	276	29,446	
			433,207	2,634,662	1,279,394		
<u>PRESENT BILL DETERMINANTS</u>							
KILOWATT HOURS (KWHs)							
BLOCK 1		1,605,882,414	430,539,202	1,232,886,422	138,000,000	47,992,445	0
BLOCK 2		487,014,728	192,163,371	147,453,504	561,355,023	97,815,247	0
BLOCK 3		273,738,140	0	0	414,208,989	0	0
BLOCK 4		0	0	0	0	0	0
STREET & AREA LIGHTS		0	0	0	0	0	18,542,032
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	0	0	0	0	0	0	0
	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
	0	0	0	0	0	0	0
PDE-E-10	5,647,591,516	2,366,635,282	622,702,573	1,380,339,926	1,113,564,012	145,807,692	18,542,032
PDE-E-3	(9,748,691)	8,068,407	(3,396,621)	(14,435,302)	0	14,825	0
	5,637,842,825	2,374,703,689	619,305,952	1,365,904,624	1,113,564,012	145,822,517	18,542,032
		2,587,975	386,800	22,787	276	29,446	
			433,207	2,634,662	1,279,394		

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30,31,32	ST & AREA LTG SCH. 41-48
PDE-E-21		\$9.00	\$20.00			\$20.00	
<u>PRESENT RATES</u>							
	BASIC CHARGE						
	MONTHLY MINIMUM						
PDE-E-21	BLOCK 1 PER KWH	7.533¢	11.349¢	7.189¢	5.505¢	9.712¢	
PDE-E-21	BLOCK 2 PER KWH	8.765¢	8.341¢	6.430¢	4.953¢	6.936¢	
PDE-E-21	BLOCK 3 PER KWH	10.276¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.104¢	10.421¢	7.108¢		7.850¢	
PDE-E-21	DEMAND BLOCK 1			\$500.00	\$24,000.00		
PDE-E-21	DEMAND BLOCK 2		\$6.50	\$6.50	\$6.50		
<u>PROPOSED RATES</u>							
	BASIC CHARGE		\$20.00			\$20.00	
	MONTHLY MINIMUM						
	BLOCK 1 PER KWH	7.533¢	11.349¢	7.189¢	5.505¢	9.712¢	
	BLOCK 2 PER KWH	8.765¢	8.341¢	6.430¢	4.953¢	6.936¢	
	BLOCK 3 PER KWH	10.276¢			4.235¢		
	BLOCK 4 PER KWH						
	ADJUST TO ACTUAL PER KWH	8.104¢	10.421¢	7.108¢		7.850¢	
	DEMAND BLOCK 1			\$500.00	\$24,000.00		
	DEMAND BLOCK 2		\$6.50	\$6.50	\$6.50		

Note: Rates do not include BPA Residential Exchange Program Schedule 59, , Decoupling Schedule 75, Public Purpose Adjustment Schedules 89,91,92, REC Revenue Adjustment Schedule 98 or Power Cost Surcharge Schedule 93.

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 23	PUMPING SCH. 30, 31, 32	ST & AREA LTG SCH. 41-48
PRESENT REVENUE							
BASE TARIFF REVENUE							
	\$31,616,695	\$23,291,775	\$7,736,000			\$568,920	
BASIC CHARGE	0						
MONTHLY MINIMUM	270,723,147	120,971,122	48,861,894	88,632,205	7,596,900	4,661,026	
BLOCK 1	102,784,828	42,686,841	16,028,347	9,481,260	27,803,914	6,784,466	
BLOCK 2	45,671,082	28,129,331			17,541,751		
BLOCK 3	0						
BLOCK 4	18,017,500			11,393,500	6,624,000		
DEMAND BLOCK 1	28,257,215		2,815,845	17,125,306	8,316,064		
DEMAND BLOCK 2	124,563		5,645	115,739		3,180	
POWER FACTOR ADJUSTMENT	(1,296,719)			(55,488)	(1,241,231)		
PRIMARY VOLTAGE DISCOUNT	102,310				102,310		
ANNUAL MINIMUM ADJUSTMENT	6,424,023						6,424,023
STREET & AREA LIGHT REVENUE							
SUBTOTAL	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
	0	0	0	0	0	0	0
SUBTOTAL ADJUST TO ACTUAL	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
ADJUSTMENT REVENUE							
UNBILLED REVENUE ADJUSTMENT							
PDE-E-15	(39,319,785)	(21,516,898)	(4,974,918)	(12,842,794)		14,825	
PDE-E-5/6	(\$3,173,801)	8,104¢	10,421¢	7,108¢		7,850¢	
		(\$1,743,686)	(\$518,423)	(\$912,856)		\$1,164	
PDE-E-17	0	0	0	0			
PDE-E-5/6	\$0	9,259¢	8,341¢	6,430¢			
		\$0	\$0	\$0			
PDE-E-15	(39,319,785)	(21,516,898)	(4,974,918)	(12,842,794)		14,825	0
PDE-E-5/6	(\$3,173,801)	(\$1,743,686)	(\$518,423)	(\$912,856)		\$1,164	
	29,571,094	29,585,305	1,578,297	(1,592,508)			
	\$2,768,461	9,259¢	8,341¢	6,430¢			
		\$2,739,214	\$131,646	(\$102,398)			
TOTAL UNBILLED KWH ADJUST	(\$405,340)	\$995,528	(\$386,778)	(\$1,015,254)		\$1,164	
TOTAL BASE TARIFF REVENUE	502,424,645	215,079,069	75,447,731	126,692,522	66,743,708	12,037,591	6,424,023
TOTAL PRESENT REVENUE	\$502,019,305	\$216,074,597	\$75,060,953	\$125,677,268	\$66,743,708	\$12,038,755	\$6,424,023

WORK PAPER REFERENCE	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	EX LG GEN SVC SCHEDULE 25	PUMPING SCH. 30,31,32	ST & AREA LTG SCH. 41-48
PROPOSED REVENUE							
BASE TARIFF REVENUE							
BASIC CHARGE	\$31,616,695	\$23,291,775	\$7,736,000			\$568,920	
MONTHLY MINIMUM	0	0					
BLOCK 1	270,723,147	120,971,122	48,861,894	88,632,205	7,596,900	4,661,026	
BLOCK 2	102,784,828	42,686,841	16,028,347	9,481,260	27,803,914	6,784,466	
BLOCK 3	45,671,082	28,129,331			17,541,751		
BLOCK 4	0	0					
DEMAND BLOCK 1	18,017,500		2,815,845	11,393,500	6,624,000		
DEMAND BLOCK 2	28,257,215		5,645	17,125,306	8,316,064		
POWER FACTOR ADJUSTMENT	124,563			115,739		3,180	
PRIMARY VOLTAGE DISCOUNT	(1,296,719)			(55,488)			
ANNUAL MINIMUM ADJUSTMENT	102,310			(1,241,231)	102,310		
STREET & AREA LIGHT REVENUE	6,424,023						6,424,023
SUBTOTAL	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
	0	0	0	0	0	0	0
SUBTOTAL ADJUST TO ACTUAL	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
	0	0	0	0	0	0	0
SUBTOTAL BASE TARIFF REVENUE	\$502,424,645	\$215,079,069	\$75,447,731	\$126,692,522	\$66,743,708	\$12,037,591	\$6,424,023
ADJUSTMENT REVENUE							
UNBILLED REVENUE ADJUSTMENT							
UNBILLED LOAD KWHS	(39,319,785)	(21,516,898)	(4,974,918)	(12,842,794)		14,825	
UNBILLED LOAD RATE	8,104¢	10,421¢	7.108¢			7,850¢	
UNBILLED LOAD REVENUE	(\$3,173,801)	(\$1,743,686)	(\$518,423)	(\$912,856)		\$1,164	
WEATHER-SENSITIVE KWHS	0	0	0	0			
WEATHER-SENSITIVE RATE	9,259¢	8,341¢	6,430¢				
WEATHER-SENSITIVE REVENUE	\$0	\$0	\$0	\$0			
TOTAL UNBILLED KWH ADJUST	(39,319,785)	(21,516,898)	(4,974,918)	(12,842,794)		14,825	
TOTAL UNBILLED REVENUE ADJ	(\$3,173,801)	(\$1,743,686)	(\$518,423)	(\$912,856)		\$1,164	
WEATHER NORMALIZATION ADJ							
WEATHER-SENSITIVE KWHS	29,571,094	29,585,305	1,578,297	(1,592,508)			
WEATHER-SENSITIVE RATE	9,259¢	8,341¢	6,430¢				
WEATHER-SENSITIVE REVENUE	\$2,768,461	\$2,739,214	\$131,646	(\$102,398)			
TOTAL ADJUSTMENT REVENUE	(\$405,340)	\$995,528	(\$386,778)	(\$1,015,254)		\$1,164	
TOTAL BASE TARIFF REVENUE	502,424,645	215,079,069	75,447,731	126,692,522	66,743,708	12,037,591	6,424,023
TOTAL PROPOSED REVENUE	\$502,019,305	\$216,074,597	\$75,060,953	\$125,677,268	\$66,743,708	\$12,038,755	\$6,424,023
TOTAL PRESENT REVENUE	\$502,019,305	\$216,074,597	\$75,060,953	\$125,677,268	\$66,743,708	\$12,038,755	\$6,424,023
TOTAL REVENUE INCREASE	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0
PERCENT REVENUE INCREASE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

PDE-E-11

WORK PAPER REFERENCE

	RATES	TOTAL KWHS	TOTAL REVENUE	BASELOAD KWHS	BASELOAD REVENUE	WTHR-SENS. KWHS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
SCHEDULE 1							
0-800 KWHS	7.533¢	1,605,882,414	\$120,971,122	1,583,840,700	\$119,310,720	22,041,714	\$1,660,402
801-1500 KWHS	8.765¢	487,014,728	\$42,686,841	0	\$0	487,014,728	\$42,686,841
OVER 100 KWHS	10.276¢	273,738,140	\$28,129,331	0	\$0	273,738,140	\$28,129,331
TOTAL AVERAGE RATE		2,366,635,282	\$191,787,294	1,583,840,700	\$119,310,720	782,794,582	\$72,476,574
			8.104¢		7.533¢		9.259¢

PRESENT BASELOAD AND WEATHER-SENSITIVE RATES

SCHEDULE 11

0-3650 KWHS	11.349¢	430,539,202	\$48,861,894	430,539,202	\$48,861,894	0	\$0
over 3650 KWHS	8.341¢	192,163,371	\$16,028,347	100,537,198	\$8,385,808	91,626,173	\$7,642,539
TOTAL AVERAGE RATE		622,702,573	\$64,890,241	531,076,400	\$57,247,702	91,626,173	\$7,642,539
			10.421¢		10.780¢		8.341¢

Note: Total Base Load for Sch. 1 = Base Load per bill times total billings (base load per bill on PDE-E-18) = 663 X 2,587,975 = 1,583,840,700
 Total Base Load for Sch. 11 = 1,338 X 386,800 = 531,076,400

WORK PAPER REFERENCE

	RATES	TOTAL KWHS	TOTAL REVENUE	BASELOAD KWHS	BASELOAD REVENUE	WTHR-SENS. KWHS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u>							
SCHEDULE 21							
0-250000 KWHS	7.189¢	1,232,886,422	\$88,632,205	1,232,886,422	\$88,632,205	0	\$0
OVER 250000 KWHS	6.430¢	147,453,504	\$9,481,260	88,850,726	\$5,713,102	58,602,778	\$3,768,159
TOTAL AVERAGE RATE		1,380,339,926	98,113,465	1,321,737,148	94,345,307	58,602,778	3,768,159
			7.108¢		7.138¢		6.430¢

Note: Total Base Load for Sch. 21 = Base Load per bill times total billings (base load per bill on PDE-E-18) = 53,800 X 22,787 = 1,321,737,148

WUTC Docket No. UE-19
 Normalized Usage by Month
 Twelve Months Ended December 31, 2018
 WASHINGTON ELECTRIC SYSTEM

Revenue Run Billed Usage	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total
Residential Schedule 001/002	290,781,554	227,575,425	233,136,064	195,827,349	159,686,943	149,276,245	162,965,399	205,105,320	165,901,550	149,413,587	181,215,231	245,751,615	2,366,636,282
General Svc. Schedule 011/012	64,968,017	55,958,109	55,740,106	50,692,240	46,948,189	46,100,697	48,168,344	55,210,418	48,512,488	45,641,901	47,727,635	57,034,429	622,702,573
Large Gen Svc. Schedule 021/022	125,937,053	113,399,610	112,223,930	111,090,734	112,273,215	113,413,112	114,915,540	124,759,437	113,710,883	110,448,176	109,051,287	119,116,948	1,380,339,926
Extra Large Gen. Schedule 25	85,895,740	82,389,793	59,452,405	91,719,050	50,375,928	94,067,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	1,022,976,434
Pumping Schedule 30/31/32	5,199,806	4,295,325	4,226,648	5,323,831	10,126,136	18,516,637	23,083,953	28,015,838	23,798,948	12,939,704	6,282,585	3,998,288	145,807,692
Street and Area Lights	1,677,510	1,505,149	1,474,262	1,503,569	1,565,521	1,544,276	1,517,441	1,578,869	1,535,455	1,534,836	1,517,746	1,587,398	18,542,032
Total Revenue Run Billed Usage	574,459,879	485,123,411	466,253,415	456,156,773	380,975,932	422,918,343	442,081,682	510,132,476	452,187,273	409,388,557	440,915,146	516,411,273	5,557,003,938
Net Unbilled Usage	(16,807,345)	(11,417,924)	(2,538,576)	(21,339,210)	(11,882,566)	(6,167,987)	22,269,076	(2,879,705)	(26,562,728)	10,771,561	32,345,083	12,693,423	(21,516,898)
Residential Schedule 001/002	(5,056,613)	226,900	(1,492,318)	(3,135,024)	(94,436)	(612,520)	5,513,065	(3,427,114)	(5,492,340)	4,178,114	5,066,221	(648,833)	(4,974,918)
General Svc. Schedule 011/012	(17,335,146)	2,932,085	(3,284,636)	(1,903,474)	4,768,104	131,589	11,356,739	(11,474,036)	(10,604,470)	11,698,081	8,235,200	(7,362,830)	(12,842,794)
Extra Large Gen. Schedule 25	9,694,517	4,244,920	29,856,455	3,968,084	42,504,574	1,641,436	1,095,411	3,752,803	(8,960,868)	5,368,369	(7,500,338)	4,713,680	90,379,043
Pumping Schedule 30/31/32	329,032	(115,788)	(137,275)	22,402	930,226	2,217,873	2,033,088	726,896	(1,530,437)	(1,792,052)	(1,310,272)	(1,358,868)	14,825
Street and Area Lights	(29,175,655)	(4,129,807)	22,403,650	(22,387,222)	36,225,902	(2,789,809)	42,267,379	(13,301,156)	(53,150,843)	30,224,073	36,835,894	8,036,582	51,059,258
Other Usage Adjustments	(2,351,888)	424,875	5,841,659	(3,190,697)	1,186,875	(4,277,827)	2,936,196	(487,447)	(355,727)	340,938	1,302,277	(1,160,739)	206,535
Extra Large Gen. Schedule 25	18,971,503	(7,032,417)	(1,444,882)	(357,275)	11,243,016	8,391,924	(18,566,532)	(7,591,998)	6,498,512	1,439,157	2,721,258	15,313,039	29,586,305
Residential Schedule 001/002	1,930,773	(710,823)	(145,200)	(42,341)	444,874	944,145	(2,529,540)	(1,038,088)	865,276	123,714	198,669	1,536,838	1,578,297
Large Gen Svc. Schedule 021/022	991,519	(366,102)	(74,963)	(40,508)	(779,435)	825,754	(2,819,054)	(1,160,154)	980,935	50,179	20,819	778,502	(1,592,508)
Extra Large Gen. Schedule 25	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping Schedule 30/31/32	-	-	-	-	-	-	-	-	-	-	-	-	-
Street and Area Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Weather Adjustment	21,893,795	(8,109,342)	(1,665,045)	(440,124)	10,908,455	10,161,823	(23,915,126)	(9,790,240)	8,344,723	1,613,050	2,940,746	17,628,379	29,571,094
Normalized Test Year Usage	292,945,712	209,125,084	229,152,606	174,130,864	159,047,393	151,500,182	166,667,943	194,633,617	145,837,334	161,623,305	216,281,572	273,758,077	2,374,703,689
Residential Schedule 001/002	61,842,177	55,474,186	54,102,588	47,514,875	47,298,627	46,432,322	51,151,869	50,745,216	43,885,424	49,943,729	52,992,525	57,922,414	619,305,952
General Svc. Schedule 011/012	109,593,426	115,965,593	108,864,331	109,146,752	116,261,884	114,370,455	123,453,225	112,125,247	104,087,348	122,196,436	117,307,306	112,532,620	1,365,904,624
Extra Large Gen. Schedule 25	93,238,369	87,059,588	95,150,559	92,496,437	94,067,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	92,475,541	1,113,564,012
Pumping Schedule 31/32	5,628,838	4,179,537	4,089,373	5,946,233	11,056,362	20,734,510	25,117,041	28,742,734	22,268,511	11,147,652	4,972,313	2,639,415	145,822,517
Street and Area Lights	1,677,510	1,505,149	1,474,262	1,503,569	1,565,521	1,544,276	1,517,441	1,578,869	1,535,455	1,534,836	1,517,746	1,587,398	18,542,032
Total Normalized Test Year Usage	564,826,031	473,309,137	492,833,719	430,138,730	429,297,164	426,012,730	463,370,111	486,563,633	407,025,426	441,566,618	481,994,063	540,915,465	5,637,842,825
Percentage of Annual Usage	10.0%	8.4%	8.8%	7.6%	7.6%	7.6%	8.2%	8.6%	7.2%	7.8%	8.6%	9.6%	100.0%
Residential Usage	292,945,712	209,125,084	229,152,606	174,130,864	159,047,393	151,500,182	166,667,943	194,633,617	145,837,334	161,623,305	216,281,572	273,758,077	2,374,703,689
Schedule 001/002 Customers	215,198	214,198	216,045	214,971	215,099	214,829	215,408	215,648	214,122	218,388	216,943	217,126	2,587,975
Schedule 001/002 Norm Use/Customer	1,361	976	1,061	810	739	705	774	903	681	740	997	1,261	918
Non-Residential Group Usage	176,964,441	175,619,317	167,056,292	162,007,860	174,616,873	181,537,287	199,722,134	191,613,197	170,241,283	183,287,817	175,272,145	173,094,449	2,131,033,094
Non-Residential Group Customers	36,868	36,445	36,552	36,255	36,544	36,486	36,644	36,729	35,718	37,528	36,613	36,651	439,033
Non-Residential Group Norm Use/Cust	4,800	4,819	4,570	4,469	4,778	4,976	5,450	5,217	4,766	4,884	4,787	4,723	4,854

AVISTA UTILITIES
 Electric Cost Study
 Twelve Months Ended December 31, 2018
 Coincident Peak Calculations

Estimate 12 Monthly Coincident Peaks

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	507,232	544,572	426,588	326,621	304,270	278,376	449,870	556,847	299,879	312,760	379,916	454,339
Schedule 11/12	88,609	96,522	85,882	83,725	56,492	88,576	114,007	120,353	81,842	80,705	77,049	95,486
Schedule 21/22 Secondary	160,638	171,810	167,507	165,621	156,764	175,248	209,732	206,777	165,538	166,446	152,361	174,506
Schedule 21 Primary	10,959	14,664	14,520	15,154	13,172	14,461	13,273	12,670	13,409	15,825	12,437	13,642
Schedule 31/32	6,374	16,849	24,745	35,503	35,232	30,688	16,276	7,820	4,850	7,755	6,952	5,666
Street Lights	10,967,850	2,556	0	0	0	0	0	0	0	0	2,556	1,023
Area Lights	7,574,181	1,765	0	0	0	0	0	0	0	294	1,765	706
Schedule 25 Transmission	58,824	56,916	56,772	53,424	50,868	51,660	54,864	54,756	52,884	56,124	55,800	56,304
Schedule 25 Primary	68,017	73,362	72,614	64,952	75,434	74,988	79,431	84,713	78,730	64,115	68,115	75,413
Schedule 25 Secondary	9,378	9,886	9,700	10,369	10,098	11,914	12,362	14,007	13,007	9,896	10,797	9,728
Idaho												
Schedule 1	259,221	260,926	205,547	159,675	134,792	142,489	222,205	248,441	148,777	143,787	209,240	213,411
Schedule 11/12	53,882	57,069	49,407	50,317	30,689	54,799	76,723	81,861	53,326	44,506	47,114	54,970
Schedule 21/22 Secondary	84,227	97,211	91,286	94,008	72,952	86,762	113,115	112,830	84,042	82,099	73,432	93,510
Schedule 21 Primary	3,983	5,839	4,957	5,011	3,352	3,641	4,903	4,955	4,628	6,633	4,317	5,721
Schedule 31/32	6,722	6,372	8,794	14,217	12,393	10,918	5,982	3,246	3,873	5,038	3,042	5,299
Street Lights	1,738	0	0	0	0	0	0	0	0	290	1,738	695
Area Lights	4,101,952	956	0	0	0	0	0	0	0	159	956	382
Schedule 25 Primary	37,499	45,842	44,994	43,897	42,832	37,351	39,944	39,784	40,222	41,808	40,924	43,836
Schedule 25 Secondary	480	662	518	581	456	130	571	480	552	509	566	542
Schedule 25P Primary	44,580	35,280	50,090	47,470	53,750	43,110	102,260	101,570	69,000	71,130	44,110	36,180
Schedule 25P Generation												
Total Washington	914,352	984,581	858,328	755,369	702,330	725,912	949,815	1,057,942	710,137	714,347	767,748	886,814
Total Idaho	493,288	509,202	455,593	415,176	351,196	379,199	565,703	593,166	404,420	395,959	425,440	454,547
Total	1,407,640	1,493,783	1,313,921	1,170,545	1,053,526	1,105,112	1,515,518	1,651,109	1,114,557	1,110,306	1,193,188	1,341,360

Estimated Coincident Peak with Losses

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	538,680	578,336	453,036	346,872	323,135	295,635	477,761	591,372	318,471	332,152	403,471	482,508
Schedule 11/12	94,103	102,507	91,207	88,915	59,994	94,068	121,075	127,815	86,916	85,709	81,826	101,406
Schedule 21/22 Secondary	170,597	182,462	177,893	175,889	166,483	186,114	222,735	219,597	175,801	176,766	161,807	185,325
Schedule 21 Primary	11,463	15,339	15,187	15,851	13,778	15,126	13,884	13,252	14,025	16,553	13,009	14,270
Schedule 31/32	6,769	17,894	26,279	37,704	37,417	32,591	17,285	8,305	5,151	8,236	7,383	6,018
Street Lights	2,715	0	0	0	0	0	0	0	0	452	2,715	1,086
Area Lights	1,875	0	0	0	0	0	0	0	0	312	1,875	750
Schedule 25 Transmission	60,589	58,623	58,475	55,027	52,394	53,210	56,510	56,399	54,471	57,808	57,474	57,993
Schedule 25 Primary	71,146	76,737	75,955	67,940	78,904	78,438	83,085	88,609	82,352	67,065	71,248	78,882
Schedule 25 Secondary	9,959	10,499	10,301	11,012	10,724	12,653	13,129	14,875	13,813	10,510	11,466	10,332
Total	967,896	1,042,395	908,334	799,210	742,829	767,834	1,005,464	1,120,225	750,999	755,562	812,274	938,570
Idaho												
Schedule 1	275,292	277,104	218,291	169,575	143,149	151,323	235,982	263,845	158,001	152,702	222,213	226,643
Schedule 11/12	57,223	60,608	52,470	53,436	32,592	58,197	81,480	86,936	56,632	47,265	50,035	58,378
Schedule 21/22 Secondary	89,450	103,238	96,946	99,837	77,475	92,141	120,129	119,825	89,252	87,189	77,985	99,308
Schedule 21 Primary	4,167	6,107	5,185	5,241	3,486	3,808	5,128	5,183	4,841	6,938	4,515	5,984
Schedule 31/32	7,138	6,767	9,339	15,099	13,161	11,595	6,353	3,447	4,113	5,350	3,230	5,628
Street Lights	1,846	0	0	0	0	0	0	0	0	308	1,846	738
Area Lights	1,015	0	0	0	0	0	0	0	0	169	1,015	406
Schedule 25 Primary	39,224	47,951	47,063	45,916	44,802	39,069	41,781	41,614	42,073	43,731	42,807	45,852
Schedule 25 Secondary	510	703	551	617	484	138	607	510	586	540	602	576
Schedule 25P Primary	46,631	36,903	52,394	49,654	56,223	45,093	106,964	106,242	72,174	74,402	46,139	37,844
Schedule 25P Generation												
Total	522,495	539,381	482,239	439,375	371,371	401,364	598,423	627,602	427,672	418,595	450,388	481,357
Total	522,495	539,381	482,239	439,375	371,371	401,364	598,423	627,602	427,672	418,595	450,388	481,357

Idaho Excluding Generation (directly assigned)

AVISTA UTILITIES
 Electric Cost Study
 Twelve Months Ended December 31, 2018
 Coincident Peak Calculations

System Peak Time	1/2/2018 6:00 PM	Tue 4:31	2/2/2018 8:00 AM	Wed 5:11	3/7/2018 8:00 AM	Wed 2:29	4/2/2018 10:00 AM	Mon 4:29	5/15/2018 7:00 PM	Tue 5:05	6/20/2018 5:00 PM	Wed 5:06	7/30/2018 4:00 PM	Mon 4:16	8/10/2018 4:00 PM	Fri 2:23	9/7/2018 5:00 PM	Fri 1:06	10/16/2018 8:00 AM	Tue 1:17	11/26/2018 6:00 PM	Mon 3:31	12/7/2018 8:00 AM	Fri 4:43
Degree Days on Day of Peak	969,000	43	1,020,000	51	863,000	29	776,000	29	828,000	-5	870,000	6	1,061,000	-16	1,123,000	-23	823,000	6	761,000	17	865,000	31	959,000	43
Washington Retail Peak	5,784,000	507,000	5,26,000	51	462,000	29	438,000	29	412,000	412,000	433,000	433,000	564,000	606,000	606,000	1,729,000	432,000	432,000	441,000	1,202,000	1,324,000	1,324,000	1,463,000	504,000
Idaho Retail Peak (excluding CP Gen)	1,476,000	1,476,000	1,546,000	51	1,325,000	29	1,214,000	29	1,240,000	1,240,000	1,303,000	1,303,000	1,625,000	1,729,000	1,729,000	1,255,000	1,255,000	1,255,000	1,202,000	1,324,000	1,324,000	1,463,000	504,000	
System Peak KW (excluding CP Gen)	306,408	1,104	22,395	51	-45,334	29	-23,210	29	85,171	85,171	102,166	102,166	55,536	2,775	2,775	72,001	72,001	72,001	5,438	52,726	52,726	20,430	20,430	
Washington Estimation Error	23,738	-15,495	-13,381	51	-20,239	29	-1,375	29	40,629	40,629	31,636	31,636	-34,423	-21,602	-21,602	4,328	4,328	4,328	22,405	8,612	8,612	22,643	22,643	
Idaho Estimation Error	330,146	-14,391	-35,777	51	-65,573	29	-24,585	29	125,799	125,799	133,801	133,801	21,113	-18,826	-18,826	76,328	76,328	76,328	27,843	27,843	27,843	61,338	43,074	
Total Estimation Error	2.0%	-1.0%	-2.3%	51	-4.9%	29	-2.0%	29	10.1%	10.1%	10.3%	10.3%	1.3%	-1.1%	-1.1%	6.1%	6.1%	6.1%	2.3%	2.3%	2.3%	4.6%	2.9%	

Adjusted Coincident Peak with Losses

12 Month Average	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	539,404	563,889	426,141	334,769	368,943	344,075	508,876	593,081	356,665	335,068	435,342	494,993
Schedule 11/12	94,229	99,946	85,792	85,813	68,499	109,481	128,960	128,184	97,339	86,461	88,290	104,030
Schedule 21/22 Secondary	170,827	177,904	167,332	169,753	190,084	216,608	237,241	220,231	196,885	178,318	174,588	190,121
Schedule 21 Primary	11,478	14,956	14,286	15,298	15,731	17,605	14,788	13,291	15,707	16,698	14,036	14,639
Schedule 31/32	6,778	17,447	24,719	36,388	42,721	37,931	18,411	8,329	5,768	8,308	7,966	6,173
Street Lights	2,715	0	0	0	0	0	0	0	0	452	2,715	1,086
Area Lights	1,875	0	0	0	0	0	0	0	0	312	1,875	750
Schedule 25 Transmission	60,589	58,623	58,475	55,027	52,394	53,210	56,510	56,399	54,471	57,808	57,474	57,993
Schedule 25 Primary	71,146	76,737	75,955	67,940	78,904	78,438	83,085	88,609	82,352	67,065	71,248	78,882
Schedule 25 Secondary	9,959	10,499	10,301	11,012	10,724	12,653	13,129	14,875	13,813	10,510	11,466	10,332
Washington Retail Total	909,833	1,020,000	863,000	776,000	828,000	870,000	1,061,000	1,123,000	823,000	761,000	865,000	959,000
Idaho												
Schedule 1	265,447	268,933	206,733	168,895	164,701	166,422	217,893	251,952	160,187	164,128	227,559	239,604
Schedule 11/12	55,176	58,821	49,692	53,222	37,499	64,004	75,234	83,017	57,415	50,801	51,239	61,716
Schedule 21/22 Secondary	86,251	100,194	91,813	99,437	89,139	101,335	110,920	114,424	90,487	93,713	79,861	104,987
Schedule 21 Primary	5,356	7,135	6,048	6,276	5,479	5,698	6,496	6,811	6,414	8,381	5,995	7,533
Schedule 31/32	7,977	6,883	8,844	15,038	15,142	12,752	5,866	3,292	4,170	5,751	3,308	5,949
Street Lights	1,846	0	0	0	0	0	0	0	0	308	1,846	738
Area Lights	1,015	0	0	0	0	0	0	0	0	169	1,015	406
Schedule 25 Primary	37,886	46,744	45,926	44,861	43,333	37,559	40,020	39,752	40,566	42,807	41,436	44,646
Schedule 25 Secondary	510	703	551	617	484	138	607	510	586	540	602	576
Schedule 25P Primary	46,631	36,903	52,394	49,654	56,223	45,093	106,964	106,242	72,174	74,402	46,139	37,844
Schedule 25P Generation	0	0	0	0	0	0	0	0	0	0	0	0
Idaho Retail Total	507,000	526,000	462,000	438,000	412,000	433,000	564,000	606,000	432,000	441,000	459,000	504,000
System Total (Generation)	1,476,000	1,546,000	1,325,000	1,214,000	1,240,000	1,303,000	1,625,000	1,729,000	1,255,000	1,202,000	1,324,000	1,463,000
Check to PT Demand Total	16,702,000											
Street and Area Lights	4,590	0	0	0	0	0	0	0	0	765	4,590	1,836
Street and Area Lights	2,861	0	0	0	0	0	0	0	0	477	2,861	1,144

AVISTA UTILITIES
Electric Cost Study
Twelve Months Ended December 31, 2018
Non-Coincident Peak Calculations

**2014 Peak Study
Non-Coincident Peak**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washingon												
Schedule 1	507,849	624,593	561,717	353,689	318,934	364,476	546,252	497,044	473,685	402,146	519,494	667,794
Schedule 11/12	113,664	129,671	107,434	96,963	105,681	109,290	128,987	118,838	110,385	96,625	108,901	118,072
Schedule 21/22 Secondary	212,068	216,810	199,019	221,251	239,637	234,601	251,224	242,479	260,012	209,256	214,619	224,311
Schedule 21 Primary	26,569	26,881	25,549	26,545	26,872	25,682	27,675	26,977	26,485	23,622	23,920	25,414
Schedule 31/32	14,337	10,954	9,774	20,503	51,745	54,920	52,110	40,017	33,835	16,178	11,973	11,512
Total Washingon	874,487	1,008,909	903,493	718,952	742,869	788,969	1,006,247	925,355	904,402	747,828	878,906	1,047,101
monthly kWh consumption												
Washingon												
Schedule 1	274,145,637	264,080,031	225,090,809	175,969,890	157,862,499	157,780,438	224,439,339	206,247,757	171,964,807	194,630,474	243,789,673	310,636,627
Schedule 11/12	60,470,813	55,841,909	53,036,988	46,792,751	46,682,774	46,086,296	56,493,222	53,658,065	48,977,016	49,930,256	54,443,210	61,779,452
Schedule 21/22 Secondary	115,112,236	104,931,143	109,549,056	105,331,705	113,503,682	110,129,391	125,768,613	125,685,576	115,178,491	113,349,590	111,319,944	116,194,386
Schedule 21 Primary	12,824,352	12,259,202	12,736,147	12,102,716	12,288,086	11,776,621	12,892,901	12,584,113	11,365,458	12,077,046	11,618,845	12,838,879
Schedule 31/32	6,066,579	4,344,676	4,776,252	6,097,816	17,895,192	24,228,255	26,393,811	21,159,226	11,680,999	6,785,896	5,290,684	5,071,141
Total Washingon	468,619,617	441,456,962	405,189,252	346,294,878	348,232,234	350,001,000	445,987,886	419,334,738	359,166,773	376,773,262	426,462,355	506,520,485

2014 Study Average kW (consumption/hours)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washingon												
Schedule 1	368,475	392,976	302,949	244,403	212,181	219,139	301,666	277,215	238,840	261,600	338,127	417,522
Schedule 11/12	81,278	83,098	71,382	64,990	62,746	64,009	75,932	72,121	68,024	67,111	75,511	83,037
Schedule 21/22 Secondary	154,721	156,148	147,442	146,294	152,559	152,957	169,044	168,932	159,970	152,352	154,397	156,175
Schedule 21 Primary	17,237	18,243	17,142	16,809	16,516	16,356	17,329	16,914	15,785	16,233	16,115	17,257
Schedule 31/32	8,154	6,465	6,428	8,469	24,053	33,650	35,476	28,440	16,224	9,121	7,338	6,816

Ratio of Non-Coincident Peak kW to Average kW

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washingon												
Schedule 1	1.38	1.59	1.85	1.45	1.50	1.66	1.81	1.79	1.98	1.54	1.54	1.60
Schedule 11/12	1.40	1.56	1.51	1.49	1.68	1.71	1.70	1.65	1.62	1.44	1.44	1.42
Schedule 21/22 Secondary	1.37	1.39	1.35	1.51	1.57	1.53	1.49	1.44	1.63	1.37	1.39	1.44
Schedule 21 Primary	1.54	1.47	1.49	1.58	1.63	1.57	1.60	1.59	1.68	1.46	1.48	1.47
Schedule 31/32	1.76	1.69	1.52	2.42	2.15	1.63	1.47	1.41	2.09	1.77	1.63	1.69
2018 Average kW (consumption/hours)												
Washingon												
Schedule 1	389,896	337,853	313,023	271,348	214,182	206,959	218,664	275,228	230,033	200,431	250,814	329,612
Schedule 11/12	87,323	83,271	75,020	70,406	63,102	64,029	64,742	74,208	67,378	61,347	66,196	76,659
Schedule 21/22 Secondary	156,019	155,789	139,503	142,379	139,324	144,466	142,589	154,110	144,324	136,860	139,114	147,792
Schedule 21 Primary	13,251	12,960	11,539	11,914	11,581	13,052	11,867	13,578	13,607	11,592	12,136	12,311
Schedule 31/32	6,989	6,392	5,689	7,394	13,610	25,718	31,027	37,656	33,054	17,392	8,714	5,374

AVISTA UTILITIES
 Electric Cost Study
 Twelve Months Ended December 31, 2018
 Non-Coincident Peak Calculations

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	12 Month Average
Estimated 12 Monthly Non-Coincident Peaks													
Washington													
Schedule 1	537,372	536,981	580,397	392,684	321,941	344,217	395,953	493,483	456,218	308,114	385,346	527,189	467,271
Schedule 11/12	122,117	129,941	112,910	105,043	106,282	109,324	109,979	122,276	109,338	88,326	95,468	109,003	116,821
Schedule 21/22 Secondary	213,848	216,312	188,303	215,330	218,849	221,576	211,909	221,203	234,582	187,978	193,376	212,270	224,395
Schedule 21 Primary	20,425	19,097	17,198	18,814	18,842	20,494	18,951	21,656	22,831	16,869	18,013	18,131	20,163
Schedule 31/32	12,289	10,829	8,649	17,901	29,280	41,973	45,575	52,985	68,935	30,850	14,217	9,076	30,317
Street Lights	10,967,850	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,715
Area Lights	7,574,181	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,875
Schedule 25 Transmission	57,024	57,816	53,532	54,648	54,684	53,280	54,540	111,024	56,196	57,636	58,500	57,132	62,316
Schedule 25 Primary	81,358	82,961	80,983	87,439	86,287	84,777	82,125	110,109	79,936	79,334	79,785	77,842	88,294
Schedule 25 Secondary	10,818	11,246	10,124	13,215	14,652	14,231	10,426	18,090	10,905	9,937	9,194	10,827	12,714
Total Washington	1,059,573	1,069,505	1,056,418	909,396	855,138	894,194	933,781	1,155,147	1,043,262	783,365	858,222	1,025,792	1,026,881
Estimated Non-Coincident Peak with Losses													
Washington													
Schedule 1	1,062	570,689	616,381	417,030	341,902	365,558	420,502	524,079	484,503	327,217	409,238	559,874	467,271
Schedule 11/12	1,062	129,688	119,910	111,556	112,871	116,102	116,798	129,857	116,117	93,802	101,387	115,761	116,821
Schedule 21/22 Secondary	1,062	227,107	199,978	228,680	232,418	235,314	225,047	234,918	249,126	199,633	205,365	225,431	224,395
Schedule 21 Primary	1,046	21,564	19,976	19,680	19,708	21,437	19,823	22,652	23,881	17,645	18,842	18,965	20,163
Schedule 31/32	1,062	13,051	9,186	19,011	31,096	44,575	48,401	56,270	73,209	32,763	15,099	9,639	30,317
Street Lights	1,062	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715
Area Lights	1,062	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875
Schedule 25 Transmission	1,030	58,735	55,138	56,287	56,325	54,878	56,176	114,355	57,882	59,365	60,255	58,846	62,316
Schedule 25 Primary	1,046	85,101	84,708	91,461	90,256	88,677	85,903	115,174	83,613	82,983	83,455	81,423	88,294
Schedule 25 Secondary	1,062	11,489	10,752	14,034	15,560	15,113	11,072	19,212	11,581	10,554	9,764	11,498	12,714
Total		1,121,813	1,118,632	962,330	904,725	946,245	988,313	1,221,105	1,104,502	828,550	907,994	1,086,027	1,026,881

AVISTA UTILITIES
Electric Cost Study
Twelve Months Ended December 31, 2018
Estimated Billing Peak Calculations

2014 Peak Study Estimated Billing Peak

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	1,532,794	1,573,168	1,485,153	1,340,495	1,240,117	1,251,942	1,337,810	1,295,810	1,291,961	1,374,625	1,460,727	1,588,980
Schedule 11/12	212,497	222,799	210,544	195,153	190,258	187,707	211,018	205,231	206,309	197,819	202,994	219,421
Schedule 21/22 Secondary	255,572	263,659	258,513	254,799	283,462	280,542	314,780	311,514	326,416	275,958	267,561	269,192
Schedule 21 Primary	28,558	29,385	28,542	27,741	29,304	29,350	31,299	29,854	29,457	26,076	25,890	28,356
Schedule 31/32	32,863	24,043	26,305	45,126	65,845	66,747	68,990	57,917	43,411	35,826	21,752	24,460
Total Washington	2,062,284	2,113,054	2,009,057	1,863,314	1,808,986	1,816,287	1,963,896	1,900,327	1,897,554	1,910,305	1,978,925	2,130,409

monthly kWh consumption

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	274,145,637	264,080,031	225,090,809	175,969,890	157,862,499	157,780,438	224,439,339	206,247,757	171,964,807	194,630,474	243,789,673	310,636,627
Schedule 11/12	60,470,813	55,841,909	53,036,988	46,792,751	46,682,774	46,086,296	56,493,222	53,658,065	48,977,016	49,930,256	54,443,210	61,779,452
Schedule 21/22 Secondary	115,112,236	104,931,143	109,549,056	105,331,705	113,503,682	110,129,391	125,768,613	125,685,576	115,178,491	113,349,590	111,319,944	116,194,386
Schedule 21 Primary	12,824,352	12,259,202	12,736,147	12,102,716	12,288,086	11,776,621	12,892,901	12,584,113	11,365,458	12,077,046	11,618,845	12,838,879
Schedule 31/32	6,066,579	4,344,676	4,776,252	6,097,816	17,895,192	24,228,255	26,393,811	21,159,226	11,680,999	6,785,896	5,290,684	5,071,141
Total Washington	468,619,617	441,456,962	405,189,252	346,294,878	348,232,234	350,001,000	445,987,886	419,334,738	359,166,773	376,773,262	426,462,355	506,520,485

2014 Study Average kW (consumption/hours)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	368,475	392,976	302,949	244,403	212,181	219,139	301,666	277,215	238,840	261,600	338,127	417,522
Schedule 11/12	81,278	83,098	71,382	64,990	62,746	64,009	75,932	72,121	68,024	67,111	75,511	83,037
Schedule 21/22 Secondary	154,721	156,148	147,442	146,294	152,559	152,957	169,044	168,932	159,970	152,352	154,397	156,175
Schedule 21 Primary	17,237	18,243	17,142	16,809	16,516	16,356	17,329	16,914	15,785	16,233	16,115	17,257
Schedule 31/32	8,154	6,465	6,428	8,469	24,053	33,650	35,476	28,440	16,224	9,121	7,338	6,816

Ratio of Billing Peak kW to Average kW

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	4.16	4.00	4.90	5.48	5.84	5.71	4.43	4.67	5.41	5.25	4.32	3.81
Schedule 11/12	2.61	2.68	2.95	3.00	3.03	2.93	2.78	2.85	3.03	2.95	2.69	2.64
Schedule 21/22 Secondary	1.65	1.69	1.75	1.74	1.86	1.83	1.86	1.84	2.04	1.81	1.73	1.72
Schedule 21 Primary	1.66	1.61	1.67	1.65	1.77	1.79	1.81	1.77	1.87	1.61	1.61	1.64
Schedule 31/32	4.03	3.72	4.09	5.33	2.74	1.98	1.94	2.04	2.68	3.93	2.96	3.59
Total Washington	744	672	743	720	744	720	744	744	720	744	721	744

2018 Average kW (consumption/hours)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Washington												
Schedule 1	389,896	337,853	313,023	271,348	214,182	206,959	218,664	275,228	230,033	200,431	250,814	329,612
Schedule 11/12	87,323	83,271	75,020	70,406	63,102	64,029	64,742	74,208	67,378	61,347	66,196	76,659
Schedule 21/22 Secondary	156,019	155,789	139,503	142,379	139,324	144,466	142,589	154,110	144,324	136,860	139,114	147,792
Schedule 21 Primary	13,251	12,960	11,539	11,914	11,581	13,052	11,867	13,578	13,607	11,592	12,136	12,311
Schedule 31/32	6,989	6,392	5,689	7,394	13,610	25,718	31,027	37,656	33,054	17,392	8,714	5,374
Total Washington	744	672	743	720	744	720	744	744	720	744	721	744

Estimate 12 Monthly Billing Peaks

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
Washington													
Schedule 1	1,621,901	1,352,499	1,534,541	1,488,286	1,251,812	1,182,353	969,718	1,286,525	1,244,318	1,053,200	1,083,528	1,254,417	15,323,098
Schedule 11/12	228,300	223,262	221,275	211,416	191,340	187,765	179,922	211,168	204,353	180,829	177,955	202,568	2,420,154
Schedule 21/22 Secondary	257,717	263,054	244,594	247,980	258,872	264,967	265,519	284,181	294,491	247,897	241,078	254,743	3,125,093
Schedule 21 Primary	21,954	20,876	19,213	19,662	20,547	23,421	23,433	23,966	25,392	18,622	19,497	20,230	254,813
Schedule 31/32	28,167	23,770	23,278	39,398	37,259	51,012	60,338	76,685	88,447	68,314	25,830	19,285	541,784
Street Lights	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	2,556	30,678
Area Lights	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	21,185
Schedule 25 Transmission	61,887	62,443	62,402	61,411	65,365	59,328	61,807	60,541	62,666	60,702	61,976	61,206	741,735
Schedule 25 Primary	36,792	37,985	37,518	43,151	42,294	41,967	45,047	46,940	43,474	39,661	36,659	37,854	489,345
Schedule 25 Secondary	3,525	3,267	4,213	5,791	644	4,267	6,545	6,679	3,254	4,491	2,170	3,468	48,314
Total Washington	2,264,565	1,991,479	2,151,355	2,121,417	1,872,455	1,819,403	1,614,651	2,001,006	1,970,722	1,678,038	1,653,016	1,858,093	22,996,200

WUTC Docket No. UE-19 _____
 Normalized Usage by Month
 Twelve Months Ended December 31, 2018
 WASHINGTON ELECTRIC SYSTEM

	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total
Normalized Test Year Usage													
Residential Schedule 001/002	292,945,712	209,125,084	229,152,606	174,130,864	159,047,393	151,500,182	166,667,943	194,633,617	145,837,334	161,623,305	216,281,572	273,758,077	2,374,703,689
General Svc Schedule 011/012	61,842,177	55,474,186	54,102,588	47,514,875	47,298,627	46,432,322	51,151,869	50,745,216	43,885,424	49,943,729	52,992,525	57,922,414	619,305,952
Large Gen Svc Schedule 021/022	109,593,426	115,965,593	108,864,331	109,146,752	116,261,884	114,370,465	123,453,225	112,125,247	104,087,348	122,196,436	117,307,306	112,532,620	1,365,904,624
Extra Large Gen Schedule 25	93,238,369	87,059,588	95,150,559	92,496,437	94,067,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	92,475,541	1,113,564,012
Pumping Schedule 31/32	5,528,838	4,179,537	4,089,373	5,346,233	11,056,362	20,734,510	25,117,041	28,742,734	22,288,511	11,147,652	4,972,313	2,639,415	145,822,517
Street and Area Lights	1,677,510	1,505,149	1,474,262	1,503,569	1,565,521	1,544,276	1,517,441	1,578,869	1,535,455	1,534,836	1,517,746	1,587,398	18,542,032
Total Normalized Test Year Usage	564,826,031	473,309,137	492,833,719	430,138,730	429,297,164	426,012,730	463,370,111	486,553,633	407,025,426	441,566,618	481,994,063	540,915,465	5,637,842,825
Percentage of Annual Usage	10.0%	8.4%	8.8%	7.6%	7.6%	7.6%	8.2%	8.6%	7.2%	7.8%	8.6%	9.6%	100.0%
By Service Voltage Level													
Secondary Residential Sch 01/02	311,108,346	222,090,839	243,360,068	184,926,978	168,908,331	160,893,193	177,001,355	206,700,901	154,879,248	171,643,950	229,691,030	290,731,078	2,521,935,317
Secondary General Svc Sch 11/12	65,676,392	58,913,586	57,456,948	50,460,797	50,231,142	49,311,126	54,323,285	53,891,420	46,606,321	53,040,240	56,278,062	61,513,603	657,702,921
Secondary Large Gen Svc Sch 21/2:	105,918,340	113,906,042	106,509,132	106,803,969	114,320,038	111,480,962	121,730,896	108,348,764	100,136,018	120,613,396	115,288,119	109,782,213	1,334,837,888
Primary Large Gen Svc Sch 21/22	10,312,140	9,110,067	8,967,616	8,972,533	9,012,228	9,830,096	9,235,164	10,566,618	10,247,989	9,021,227	9,152,244	9,311,877	113,739,901
Transmission Extra Large Gen Sch 2	41,981,234	38,619,932	41,820,344	40,753,182	39,253,852	39,549,009	40,463,810	41,056,719	38,264,001	41,275,454	39,407,623	41,109,632	483,554,792
Primary Extra Large Gen Sch 25	47,657,238	44,942,140	49,543,060	48,002,252	51,231,647	48,546,217	50,683,512	53,052,579	47,164,059	49,889,120	45,812,320	47,549,474	584,073,618
Secondary Extra Large Gen Sch 25	7,347,421	7,007,915	7,567,513	7,476,069	7,410,995	7,034,275	8,200,801	8,654,253	7,636,133	7,788,045	7,350,492	7,545,392	91,019,304
Secondary Pumping Schedule 31/32	5,871,626	4,438,669	4,342,914	5,677,699	11,741,856	22,020,049	26,674,297	30,524,783	23,649,159	11,838,806	5,280,597	2,803,059	154,863,514
Secondary Street and Area Lights	1,781,516	1,598,468	1,565,666	1,596,790	1,662,584	1,640,021	1,611,522	1,676,759	1,630,653	1,629,996	1,611,846	1,685,816	19,691,637
Total Generation Level Normalized TV Usage	597,654,253	500,627,659	521,133,261	454,670,369	453,772,674	450,304,948	489,924,642	514,472,796	430,213,582	466,740,233	509,872,332	572,032,144	5,961,418,893

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Peak Day Estimate	9,870,955	10,866,924	8,070,866	7,033,296	5,548,597	5,802,429	8,433,073	10,275,059	5,783,360	5,971,089	7,292,126	9,959,300
Number of Cust	215,661	214,194	216,041	214,967	215,095	214,825	215,404	215,645	214,119	218,385	216,937	217,120
BaseLoad/Cust/Mo	0.608	0.608	0.608	0.648	0.448	0.448	0.000	0.000	0.000	0.448	0.448	0.608
Usage/DDH/Cust	0	0	0	1,214	1,214	1,214	1,214	1,214	1,214	5,238	5,210	4,562
Usage/DDC/Cust	5,139%	5,011%	5,286%	4,644%	4,798%	5,419%	5,335%	5,419%	5,185%	5,238%	5,210%	4,562%
Seasonal Profile hourly %	507,232	544,572	426,588	326,621	304,270	278,376	449,870	556,847	299,879	312,760	379,916	454,339
Peak Hour Estimate	248,548	267,860	202,108	184,143	132,851	136,421	179,183	205,701	136,305	159,137	192,887	249,431
Number of Cust	9,490	9,368	9,435	9,384	9,434	9,405	9,564	9,481	9,397	9,671	9,572	9,599
BaseLoad/Cust/Mo	0.326	0.326	0.326	0.264	0.264	0.264	0	0	0	0.264	0.264	0.326
Usage/DDH/Cust	0	0	0	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0
Usage/DDC/Cust	1,812,164	1,876,965	1,661,560	1,489,588	1,529,969	1,560,950	1,874,510	2,108,246	1,513,531	1,490,170	1,509,520	1,798,283
Number of Cust	22,557	22,534	22,571	22,377	22,556	22,549	22,537	22,684	21,864	23,210	22,543	22,542
BaseLoad/Cust/Mo	0.44	0.44	0.44	0.197	0.197	0.197	0	0	0	0.197	0.197	0.44
Usage/DDH/Cust	0	0	0	1,395	1,395	1,395	1,395	1,395	1,395	1,395	1,395	0
Usage/DDC/Cust	22,550	23,218	18,785	17,510	14,450	14,476	16,019	16,892	13,897	16,749	17,903	22,373
Number of Cust	126	122	121	127	126	125	126	125	120	133	128	126
BaseLoad/Cust/Mo	1.594	1.594	1.594	0.995	0.995	0.995	0	0	0	0.995	0.995	1.594
Usage/DDH/Cust	0	0	0	1,132	1,132	1,132	1,132	1,132	1,132	1,132	1,132	0
Usage/DDC/Cust	204,981	178,238	118,139	139,780	150,694	178,237	224,233	175,484	227,377	272,160	211,471	236,281
Estimated Daily Usage	6,612	6,366	3,811	4,659	4,861	5,941	7,233	5,681	7,579	8,779	7,049	7,622
Peak Day Estimate	2,089,875	2,174,409	1,886,263	1,695,900	1,682,130	1,717,788	2,076,945	2,336,490	1,671,312	1,674,836	1,727,358	2,077,709
Number of Cust	4,246%	4,461%	4,544%	4,976%	3,349%	5,155%	5,533%	5,234%	4,868%	4,838%	4,496%	4,595%
BaseLoad/Cust/Mo	88,457	88,743	85,703	84,389	56,336	88,561	114,910	122,299	81,368	81,029	77,668	95,477
Usage/DDH/Cust	2,086,714	2,163,537	1,890,214	1,682,547	1,686,789	1,718,092	2,060,615	2,299,316	1,681,045	1,668,139	1,713,590	2,077,908
Number of Cust	32,233	32,467	32,186	31,947	32,176	32,138	32,288	32,352	31,445	33,083	32,307	32,330
BaseLoad/Cust/Mo	0.396	0.396	0.396	0.187	0.187	0.187	0	0	0	0.187	0.187	0.396
Usage/DDH/Cust	0	0	0	1,036	1,036	1,036	1,036	1,036	1,036	1,036	1,036	0
Usage/DDC/Cust	4,246%	4,461%	4,544%	4,976%	3,349%	5,155%	5,533%	5,234%	4,868%	4,838%	4,496%	4,595%
Seasonal Profile hourly %	88,609	96,522	85,882	83,725	56,492	88,576	114,007	120,353	81,842	80,705	77,049	95,486
Peak Hour Estimate #1	114,086	119,747	97,644	90,540	82,471	82,952	102,417	117,253	84,681	84,888	90,100	104,579
Number of Cust	47	48	47	47	49	48	47	47	49	49	46	44
BaseLoad/Cust/Mo	21,376	21,376	21,376	16,164	16,164	16,164	0	0	0	16,164	16,164	21,376
Usage/DDH/Cust	0	0	0	45,092	45,092	45,092	45,092	45,092	45,092	45,092	45,092	0
Usage/DDC/Cust	4,328%	4,594%	4,664%	4,857%	4,374%	4,872%	5,189%	4,759%	4,632%	4,792%	4,504%	4,736%
Seasonal Profile hourly %	4,838	5,502	4,554	4,398	3,607	4,041	5,315	5,599	3,922	4,067	4,059	4,953
Peak Hour Estimate #2	3,599,900	3,633,235	3,533,507	3,334,984	3,543,213	3,681,056	3,932,551	4,229,178	3,503,913	3,409,137	3,296,956	3,689,731
Number of Cust	1,761	1,770	1,775	1,754	1,764	1,764	1,752	1,766	1,726	1,793	1,734	1,765
BaseLoad/Cust/Mo	3,081	3,081	3,081	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	3,081
Usage/DDH/Cust	0	0	0	4,857%	4,374%	4,872%	5,189%	4,759%	4,632%	4,792%	4,504%	4,736%
Usage/DDC/Cust	4,328%	4,594%	4,664%	4,857%	4,374%	4,872%	5,189%	4,759%	4,632%	4,792%	4,504%	4,736%
Seasonal Profile hourly %	155,807	166,928	164,813	161,987	154,972	174,469	204,076	201,943	162,297	163,351	148,510	170,025
Peak Hour Estimate	-76,306	-377,759	-1,236,235	-471,498	-1,286,925	-2,002,257	203,346	-496,866	-441,583	-629,409	-138,551	-309,019
Number of Cust	-2,461	-13,491	-39,879	-15,717	-41,514	-66,742	6,560	-16,028	-14,719	-20,304	-4,618	-9,968
BaseLoad/Cust/Mo	4,328%	4,594%	4,664%	4,857%	4,374%	4,872%	5,189%	4,759%	4,632%	4,792%	4,504%	4,736%
Usage/DDH/Cust	0	-620	-1,960	-763	-1,816	-3,251	340	-765	-682	-973	-208	-472
Usage/DDC/Cust	8,578,043	8,615,697	9,397,798	8,829,029	10,101,929	9,797,312	8,624,500	8,749,756	9,159,538	9,858,642	8,709,433	8,573,247
Estimated Daily Usage	276,711	307,711	303,155	294,301	325,869	326,577	278,210	282,250	305,318	318,021	290,314	276,556
Number of Cust	3,960%	4,766%	4,789%	5,148%	4,042%	4,489%	4,771%	4,489%	4,392%	4,976%	4,284%	4,833%
BaseLoad/Cust/Mo	10,959	14,664	14,520	15,154	13,172	14,461	13,273	12,670	13,409	15,825	12,437	13,642
Usage/DDH/Cust	5,323,831	10,126,136	18,516,637	23,083,953	28,015,838	23,798,948	12,939,704	6,282,585	3,988,283	5,199,806	4,295,325	4,226,648
Usage/DDC/Cust	171,736	361,648	597,311	769,465	903,737	793,298	417,410	202,664	133,276	167,736	143,178	136,343
Estimated Daily Usage	3,712%	4,659%	4,143%	4,614%	3,899%	3,868%	3,899%	3,899%	3,639%	4,623%	4,855%	4,156%
Number of Cust	6,374	16,849	24,745	35,503	35,232	30,688	16,276	7,820	4,850	7,795	6,952	5,086
BaseLoad/Cust/Mo	16,559	6,374	16,849	24,745	35,232	30,688	16,276	7,820	4,850	7,795	6,952	5,086
Usage/DDH/Cust	16,559	6,374	16,849	24,745	35,232	30,688	16,276	7,820	4,850	7,795	6,952	5,086
Usage/DDC/Cust	16,559	6,374	16,849	24,745	35,232	30,688	16,276	7,820	4,850	7,795	6,952	5,086
Seasonal Profile hourly %	16,559	6,374	16,849	24,745	35,232	30,688	16,276	7,820	4,850	7,795	6,952	5,086

2018

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
Washington													
Area Load at Time of Sys Pk	1,314	1,394	1,194	1,082	1,111	1,155	1,412	1,487	1,118	1,058	1,177	1,321	14,823
<BPA & GCPD Borderline Load>	(177)	(211)	(165)	(149)	(166)	(179)	(204)	(211)	(160)	(157)	(153)	(191)	-2,123
AVA Load on BPA at time of Sys Pk	9	11	14	6	11	11	9	6	9	5	8	10	0
Adj at Time of Sys Pk													opp. sign as source
Subtotal	1,146	1,194	1,043	939	956	987	1,217	1,282	967	906	1,032	1,140	12,809
+ Adj. To WA Peak	-177	-174	-180	-163	-128	-117	-156	-159	-144	-145	-167	-181	-1,891
WA Retail Peak	969	1,020	863	776	828	870	1,061	1,123	823	761	865	959	10,918
	66%	66%	65%	64%	67%	67%	65%	65%	66%	63%	65%	66%	65%
Idaho													
Area Load at Time of Sys Pk	727	776	669	613	558	586	715	750	560	590	650	738	7,932
<BPA & GCPD Borderline Load>	(156)	(184)	(145)	(121)	(91)	(95)	(125)	(138)	(91)	(119)	(131)	(165)	-1,561
AVA Load on BPA at time of Sys Pk													opp. sign as source
Adj at Time of Sys Pk	-9	-11	-14	-6	-11	-11	-9	-6	-9	-5	-8	-10	-109
Subtotal	562	581	510	486	456	480	581	606	460	466	511	563	6,262
+ Adj. To ID Peak	-55	-55	-48	-48	-44	-47	-17	0	-28	-25	-52	-59	-478
ID Retail Peak	507	526	462	438	412	433	564	606	432	441	459	504	5,784
	34%	34%	35%	36%	33%	33%	35%	35%	34%	37%	35%	34%	35%
System Total for P/T Allocation	1,476	1,546	1,325	1,214	1,240	1,303	1,625	1,729	1,255	1,202	1,324	1,463	16,702

Date: (Net System Peak) 1/2/2018 2/21/2018 3/7/2018 4/2/2018 5/15/2018 6/20/2018 7/30/2018 8/10/2018 9/7/2018 10/16/2018 11/26/2018 12/7/2018
 Time: HE PT 18:00 8:00 8:00 10:00 19:00 17:00 16:00 16:00 16:00 17:00 8:00 18:00 8:00

Adjustment to Peak Detail

Washington													
Deduct Box Canyon PPUID	-39	-71	-77	-73	0	-43	-51	-45	-32	-70	-42	-53	-596
Add back Pine PUD Rathdrum	34	59	39	4	63	81	44	42	33	48	39	54	540
Kaiser Trentwood (BPA)	-37	-38	-37	-35	-36	-36	-38	-40	-38	-39	-37	-36	-447
Pend Oreille PUD (Usk-BPA)	-99	-79	-82	-88	-80	-46	-84	-86	-78	-104	-85	-93	-1,004
Pend Oreille PUD (Newport-BPA)	-8	-16	-15	18	-16	-37	-10	-7	-9	15	-15	-15	-115
Pend Oreille PUD (Box Canyon-BPA)	-9	-4	11	26	-50	-24	-4	-9	-10	21	-10	-15	-77
Pend Oreille PUD (Metaline Falls-BPA)	-9	-11	-9	-8	-6	-7	-8	-8	-6	-8	-8	-11	-99
Pend Oreille PUD (Diamond Lake-BPA)	-10	-14	-10	-7	-3	-5	-5	-8	-4	-8	-9	-12	-93
Total Washington Adjustment	-177	-174	-180	-163	-128	-117	-156	-159	-144	-145	-167	-181	-1,891

Idaho
 Deduct PFI Generation -55 -55 -48 -48 -44 -47 -17 -17 0 -28 -25 -52 -59 -478 opp. sign as source

Weather Sensitivity Regression Summary for January 2007 through December 2016

Adj R ²	Dependent Variable	Shoulder Mo.		Winter Mo		Shoulder Mo		Summer Mo		Usage/Cust		Durbin Watson test results
		Apr, May, Jun, Oct, Nov	Heating	Dec, Jan, Feb, Mar	Heating	Apr, May, Oct, Nov	Cooling	Jun, Jul, Aug, Sep	Cooling	Base Load	2016 Low	
Washington Electric												
0.960	WR1	0.448	0.608	1.214	1.214	1.214	600	703	No Autocorrelation			
0.942	WR11	0.264	0.326	0.423	0.423	0.423	364	407	Corrected with AR(1)			
0.916	WC11	0.197	0.440	1.395	1.395	1.395	1,851	1,863	Corrected with AR(1),(2)			
0.952	WI11	0.995	1.594	1.132	1.132	1.132	3,316	3,708	Corrected with AR(1),(2)			
0.918	WT11	0.187	0.396	1.036	1.036	1.036	1,437	1,453	Corrected with AR(1),(2)			
0.890	WR21	16.164	21.376	45.092	45.092	45.092	44,336	42,888	Corrected with AR(1),(2)			
0.956	WC21	0.000	3.081	21.453	21.453	21.453	57,833	55,067	Corrected with AR(1),(2)			
0.881	WI21	0.000	4.321	0.000	0.000	0.000	105,245	87,859	Corrected with AR(1),(3)			
0.956	WT21	0.000	3.422	20.980	20.980	20.980	59,700	56,587	Corrected with AR(1),(2)			
Idaho Electric												
0.971	IR1	0.459	0.595	0.987	0.987	0.987	576	685	No Autocorrelation			
0.940	IR11	0.153	0.233	0.207	0.207	0.207	282	294	Corrected with AR(1)			
0.857	IC11	0.233	0.475	1.553	1.553	1.553	1,510	1,532	No Autocorrelation			
0.751	III1	0.525	0.789	1.367	1.367	1.367	2,668	2,598	Corrected with AR(1)			
0.874	IT11	0.214	0.420	1.197	1.197	1.197	1,217	1,242	Corrected with AR(1)			
0.874	IR21	7.713	15.218	26.171	26.171	26.171	28,945	28,764	Corrected with AR(1)			
0.878	IC21	0.000	4.039	20.034	20.034	20.034	44,500	41,063	Corrected with AR(1)			
0.669	II21	16.212	23.943	0.000	0.000	0.000	114,455	69,361	Corrected with AR(1),(2)			
0.873	IT21	1.882	5.174	20.170	20.170	20.170	48,140	43,852	Corrected with AR(1)			

Dependent Variable Name Code

Schedule Shifting Adjustment - Idaho

CP	January	February	March	April	May	June	July	August	September	October	November	December
Sch 25 Customer 4 moved to Schedule 21 in 2019	1,338	1,208	1,137	1,056	1,469	1,510	1,761	1,861	1,506	924	1,371	1,206
Schedule 25 Adjustment	(1,338)	(1,208)	(1,137)	(1,056)	(1,469)	(1,510)	(1,761)	(1,861)	(1,506)	(924)	(1,371)	(1,206)
Schedule 21 Adjustment	1,338	1,208	1,137	1,056	1,469	1,510	1,761	1,861	1,506	924	1,371	1,206
NCP												
Sch 25 Customer 4 moved to Schedule 21 in 2019	1,208	1,334	1,155	1,533	1,398	1,210	1,118	842	1,308	1,299	1,366	1,225
Schedule 25 Adjustment	(1,208)	(1,334)	(1,155)	(1,533)	(1,398)	(1,210)	(1,118)	(842)	(1,308)	(1,299)	(1,366)	(1,225)
Schedule 21 Adjustment	1,208	1,334	1,155	1,533	1,398	1,210	1,118	842	1,308	1,299	1,366	1,225
Customer 4												
12 Monthly Coincident Peaks	1,279	1,154	1,087	1,009	1,404	1,444	1,684	1,780	1,440	883	1,310	1,153
Coincident Peak with Losses	1,338	1,208	1,137	1,056	1,469	1,510	1,761	1,861	1,506	924	1,371	1,206
Customer 4												
12 Monthly Non-Coincident Peaks	1,154	1,276	1,104	1,465	1,337	1,157	1,069	805	1,250	1,242	1,306	1,171
Coincident Peak with Losses	1,208	1,334	1,155	1,533	1,398	1,210	1,118	842	1,308	1,299	1,366	1,225

Compute Estimated Losses by Voltage Level
 Avista Retail Load 2018

FERC Form 1 Page 401

	MWs						
	Washington	Idaho	Montana	Total	Cumulative MWs	Losses	Loss %
Retail Sales	<u>8,587,539</u>						
less: Clearwater purchased generation	-						
Retail Sales subject to losses	8,587,539						
Retail Losses	<u>491,751</u>						5.7%
Standard Transmission Loss %	257,626						3.0%
Remainder Distribution Losses	234,125						2.7%
Differentiate Distribution Sales by Voltage							
<i>Secondary KWHs per Revenue Runs</i>							
Schedule 1	2,366,635,282	1,155,417,468	311,978				
Schedule 11	622,702,573	373,980,899	745,975				
Schedule 21S	1,271,344,801	584,222,943					
Schedule 25S	85,705,559	4,343,016					
Schedule 31	145,807,692	62,444,248					
Street Lights	10,967,850	7,455,506					
Area Lights	7,574,181	4,101,952					
Total	<u>4,510,737,939</u>	<u>2,191,966,033</u>	<u>1,057,953</u>	<u>6,703,761,925</u>	<u>6,703,762</u>	<u>104,923</u>	<u>1.6%</u>
<i>Primary KWHs per Revenue Runs</i>							
Schedule 21P	108,995,125	38,712,326					
Schedule 25	558,387,780	322,606,415.63					
Schedule 25P less PFI generation	667,382,905	807,967,942					
Total	<u>1,475,350,847</u>	<u>1,475,350,847</u>			<u>8,179,113</u>	<u>130,866</u>	<u>1.6%</u>
<i>Transmission KWHs per Revenue Runs</i>							
Schedule 28T	-	-					
Schedule 25T	469,470,672						
Total	<u>469,470,672</u>	<u>469,470,672</u>			<u>8,648,583</u>	<u>259,458</u>	<u>3.0%</u>
Sum	5,647,591,516	2,999,933,975	1,057,953	8,648,583,445	8,648,583	495,247	5.7%
Difference from Rev Run	90,587,578	61,311,846	-	Difference	8,587,539	(61,044) Annual Net Unbilled	
Schedule 25 Unbilled Change	(90,587,578)	(61,311,846)					
Unexplained diff. from Rev Run	-	(0)					

Losses from System
 Secondary 6.2%
 Primary 4.6%
 Transmission 3.0%

Washington Schedule 25 Billing Determinants

KWHS	Acct No.	12-mo Ended													
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Total	Peak
1	5,417,357	5,209,483	5,598,083	5,938,930	6,179,069	5,771,216	6,205,584	6,286,132	5,214,997	6,027,206	4,774,253	6,083,616	68,705,927	12,189	Apr/18
22	606,597	661,977	727,160	697,581	891,018	762,334	723,050	817,499	511,734	638,428	649,174	720,994	8,207,546	2,432	Apr/18
23	979,474	895,377	951,957	876,397	896,024	891,303	761,784	831,365	779,045	873,928	836,088	812,217	10,404,969	4,002	Jan/18
2	3,098,710	2,900,940	3,192,966	3,000,358	2,990,820	2,914,689	2,818,183	2,977,010	2,712,146	2,877,664	2,753,625	1,593,640	33,830,761	5,229	Feb/18
3	1,458,407	1,330,052	1,413,395	1,259,812	1,296,068	1,267,048	1,278,665	1,297,139	1,191,800	1,328,372	1,325,176	1,396,155	15,854,476	3,166	Aug/18
4	1,294,329	1,157,306	1,248,465	1,205,774	1,278,665	1,238,120	1,324,371	1,312,517	1,250,367	1,328,767	1,209,573	1,305,220	15,063,473	2,764	Jul/18
5	1,680,174	1,550,972	1,669,355	1,622,051	1,966,864	1,912,079	2,106,800	2,179,710	2,106,800	1,649,124	1,620,303	1,705,474	21,479,225	3,912	Jul/18
6	2,251,094	2,295,040	2,148,289	2,103,293	1,859,382	1,633,689	1,985,686	2,040,340	2,035,250	2,111,894	2,195,715	2,199,177	24,858,869	5,335	Aug/18
7	1,342,431	1,273,124	1,374,677	1,291,710	1,411,485	1,389,839	1,540,083	1,508,025	1,332,946	1,340,910	1,106,405	1,156,737	16,067,781	4,239	Jul/18
8	1,108,779	1,009,331	1,067,136	1,043,343	1,082,596	1,052,801	1,056,594	1,113,644	962,224	1,076,834	999,767	904,653	12,455,703	6,413	Oct/18
9	42,113,570	38,726,690	42,012,008	40,858,220	39,613,368	39,658,628	40,571,988	41,162,272	38,387,778	41,469,272	39,553,724	41,299,864	485,427,382	3,950	Jul/18
10	5,475,980	5,302,937	5,325,600	5,139,876	5,546,520	4,890,664	4,436,116	5,475,225	5,475,225	5,373,593	4,515,265	4,882,490	58,999,217	9,378	May/18
11	2,675,148	4,832,542	5,366,178	5,075,286	5,769,634	4,890,580	4,542,300	5,232,987	5,027,002	5,821,581	5,324,021	5,882,110	60,022,368	8,512	Aug/18
12	3,200,680	2,917,421	3,190,862	3,189,856	4,044,789	3,911,494	4,551,246	4,441,298	3,624,860	3,239,193	3,056,115	3,098,192	42,461,016	2,869	Aug/18
13	911,570	817,297	882,349	881,156	1,073,816	1,046,600	1,202,605	1,199,814	978,220	934,645	887,576	858,442	11,674,089	2,869	Aug/18
14	889,757	844,967	962,325	864,949	926,184	881,078	904,692	981,965	957,685	1,042,831	790,021	875,426	10,931,880	3,650	Jul/18
15	1,270,193	1,112,622	1,160,410	1,219,999	1,452,465	1,404,086	1,530,123	1,495,030	1,277,900	1,209,802	1,110,094	1,091,280	15,372,216	3,166	Jul/18
16	2,358,093	2,190,658	2,360,406	2,160,110	1,789,183	2,045,484	1,923,790	1,989,926	1,954,490	2,159,164	2,107,381	2,256,610	25,294,296	3,166	Jul/18
17	2,503,934	2,509,035	2,568,546	2,359,706	2,259,538	2,136,456	2,163,320	2,295,686	2,237,127	2,436,683	2,370,693	2,555,655	28,401,380	3,166	Jul/18
18	4,357,473	3,896,860	3,695,622	3,995,240	4,259,323	4,201,313	5,094,661	5,131,088	4,066,204	3,815,254	3,722,507	3,968,525	49,824,081	3,166	Jul/18
19	3,294,921	2,997,091	3,210,346	3,063,409	2,906,194	2,811,337	2,954,351	2,975,448	2,907,106	3,094,039	3,162,176	3,309,638	36,686,055	3,166	Jul/18
20	2,686,936	2,474,712	2,788,048	2,708,744	2,555,544	2,409,704	2,499,608	2,613,272	2,564,312	2,750,072	2,713,584	2,854,344	31,518,880	3,166	Jul/18
21	2,369,853	2,230,491	2,259,040	2,340,638	2,228,817	2,189,023	3,213,347	3,415,423	2,857,607	2,567,746	2,208,489	2,141,950	30,022,423	3,166	Jul/18
	93,238,369	87,059,588	95,150,558	92,498,437	94,087,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	92,475,541	1,113,564,012	3,166	Jul/18
	85,895,740	82,389,793	59,452,405	91,719,050	50,375,928	94,087,377	91,430,986	95,462,593	98,727,949	89,411,354	88,922,600	92,475,541	1,022,976,434	3,166	Jul/18
	(2,136,242)	(11,830,759)	(16,075,679)	(48,932,134)	(49,900,218)	(92,404,728)	(94,046,228)	(95,141,639)	(98,894,442)	(89,933,574)	(95,301,943)	(97,801,605)	(779,399,255)	3,166	Jul/18
	11,830,759	16,075,679	45,932,134	49,900,218	92,404,728	94,046,228	95,141,639	98,894,442	89,933,574	95,301,943	87,801,605	97,801,605	869,778,298	3,166	Jul/18
	(2,351,888)	-	4,248,874	3,075,877	(15,075)	(15,075)	2,921,121	2,433,674	2,077,947	2,418,885	3,721,162	2,560,423	30,148,215	3,166	Jul/18
	93,238,369	87,059,588	95,150,559	92,498,437	94,087,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	92,475,541	1,113,564,012	3,166	Jul/18

KVA	Acct No.	12-mo Ended													
		Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Total	Peak
1	9,397	10,807	10,877	12,189	10,398	11,271	10,980	11,528	10,717	11,925	10,440	10,617	131,149	12,189	Apr/18
22	2,039	2,084	2,419	2,432	2,297	2,265	2,143	2,259	2,129	2,271	2,271	2,259	26,781	2,432	Apr/18
23	4,002	3,968	3,932	3,862	3,778	3,830	3,655	3,596	3,627	3,623	3,700	3,745	45,317	4,002	Jan/18
2	5,107	5,229	5,153	5,016	4,987	4,971	4,928	5,017	5,010	5,221	5,145	5,190	60,963	5,229	Feb/18
3	3,045	3,166	2,936	2,833	2,790	2,642	2,685	2,738	2,685	2,752	2,959	3,121	30,963	3,166	Feb/18
4	2,779	2,437	2,552	2,453	2,365	2,612	2,612	2,764	2,602	2,563	2,593	2,503	30,890	2,764	Aug/18
5	2,779	2,870	2,722	2,634	3,650	3,694	3,858	3,581	3,581	3,055	2,832	2,888	39,526	3,912	Jul/18
6	4,475	4,880	4,435	4,815	4,723	4,119	4,822	5,335	5,155	4,196	4,699	4,773	56,427	5,335	Aug/18
7	3,062	3,134	3,167	3,035	3,409	3,260	3,650	3,545	3,110	3,118	3,095	2,905	38,430	3,166	Jul/18
8	4,160	4,117	4,123	4,176	4,152	4,106	4,239	4,195	4,110	4,143	4,200	4,103	49,845	4,239	Jul/18
9	62,256	62,379	63,189	61,994	61,518	59,397	62,813	61,040	59,942	61,097	60,588	60,857	737,069	63,189	Mar/18
10	8,442	8,359	8,106	8,225	8,483	8,480	8,624	8,558	8,558	8,207	8,147	8,210	101,399	8,558	Sep/18
11	8,658	8,652	8,903	9,184	9,378	8,868	8,953	8,913	8,913	9,166	9,182	9,107	107,852	9,378	May/18
12	5,071	5,122	5,189	5,026	7,631	7,476	8,009	8,512	7,510	6,467	5,024	5,041	78,079	8,512	Aug/18
13	1,786	1,778	1,776	2,368	2,783	2,719	2,820	2,869	2,416	2,159	2,108	1,774	27,356	2,869	Aug/18
14	6,009	5,809	6,149	6,208	6,003	6,222	6,290	6,290	6,290	6,413	5,888	6,329	73,457	6,413	Oct/18
15	3,065	2,964	3,065	3,177	3,683	3,760	3,950	3,875	3,607	3,125	2,863	2,868	39,881	3,950	Jul/18
16	4,777	4,899	4,821	4,753	4,478	4,414	4,523	4,448	4,598	4,784	4,793	4,869	56,159	4,899	Feb/18
17	4,510	4,641	4,637	4,369	3,972	4,397	3,984	4,134	4,258	4,457	4,391	4,513	51,800	4,641	Feb/18
18	8,308	7,585	7,410	9,091	9,327	9,601	10,739	10,983	9,616	7,396	7,284	7,322	104,642	10,983	Aug/18
19	5,683	5,616	5,618	5,574	5,025	4,957	4,832	5,151	5,186	5,186	5,186	5,915	64,700	5,915	Dec/18
20	4,817	5,011	5,289	5,335	4,795	4,987	4,895	5,016	4,988	5,059	5,306	5,437	64,700	5,437	Dec/18
21	4,339	4,321	4,136	5,873	5,696	5,612	6,845	7,163	6,990	6,990	4,252	4,980	64,644	7,163	Aug/18
	168,441	169,828	170,479	177,439	175,528	172,800	180,673	181,840	176,231	171,790	167,252	168,725	2,081,026	168,725	Aug/18
	156,214	147,644	159,348	152,020	158,552	150,032	157,772	151,129	150,972	152,154	150,708	150,888	61,959,816	150,888	Aug/18
	1,355,090	1,231,610	1,351,470	1,292,650	1,502,960	1,262,580	1,286,030	1,302,820	1,302,820	1,377,130	1,387,600	1,387,600	15,956,710	1,387,600	Aug/18
	35,196,336	32,618,736	35,504,928	34,355,376	32,622,984	33,290,064	34,107,480	34,747,920	32,144,544	34,857,920	33,153,120	34,911,576	407,510,856	34,911,576	Aug/18
	42,113,570	38,726,690	41,953,746	40,858,846	39,6										

Idaho Schedule 25 Billing Determinants

KWH	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	12-mo Ended Total
1	3,570,885	3,377,124	3,974,775	3,647,641	3,727,456	3,396,866	3,511,807	3,611,795	3,359,234	3,676,401	3,409,589	3,662,547	49,926,118
2	3,679,157	3,339,014	3,604,975	3,383,438	3,316,248	3,316,248	3,255,538	3,484,066	3,198,010	3,393,490	3,015,792	2,906,258	32,804,688
3	2,000,737	1,839,734	1,923,718	1,877,064	1,960,232	1,635,102	2,054,489	2,241,414	1,943,197	2,062,267	1,865,615	1,876,804	23,280,373
4	855,484	770,070	810,138	737,128	784,754	776,938	844,555	909,383	732,451	716,074	766,382	875,482	9,678,848
5	2,716,546	2,657,172	2,845,055	2,747,959	2,874,925	2,812,964	2,897,429	2,947,613	2,809,640	2,854,894	2,695,456	2,726,613	33,596,267
6	2,024,686	1,845,659	1,983,111	1,946,566	1,911,795	2,014,942	2,110,444	2,128,162	1,961,960	1,978,127	1,944,516	2,034,099	23,894,067
7	2,152,806	1,935,968	2,017,902	1,866,831	1,957,436	1,838,541	1,886,185	2,016,674	1,833,305	2,202,865	1,956,988	2,004,568	23,670,069
8	4,215,098	4,053,899	4,386,580	4,053,511	4,146,743	3,186,220	4,270,046	4,460,646	4,008,281	4,380,319	4,211,462	4,357,253	49,730,057
9	3,318,210	2,835,779	3,183,040	2,981,334	3,035,629	3,049,106	2,820,539	2,933,392	2,812,996	3,297,084	2,928,690	2,996,199	36,191,998
10	1,545,243	1,428,527	1,557,110	1,532,767	1,515,314	1,496,607	1,531,580	1,474,001	1,452,761	1,518,279	1,414,325	1,376,248	17,842,761
11	1,283,114	1,178,436	1,294,905	1,281,126	1,444,072	1,393,207	1,552,877	1,562,327	1,394,870	1,363,555	1,271,264	1,285,708	16,305,463
12	883,282	846,266	918,610	841,644	844,392	848,816	689,522	818,122	744,832	890,448	852,706	890,087	10,048,727
	28,245,247	26,107,649	28,499,919	26,897,008	27,431,446	25,765,556	27,505,011	28,587,594	26,251,538	28,333,802	26,332,787	26,991,876	326,949,432
Revenue Run Total	28,245,247	26,107,649	28,499,919	26,897,008	27,431,446	25,765,556	27,505,011	28,587,594	26,251,538	28,333,802	26,332,787	26,991,876	326,949,432
Booked Unbilled Reversal													
Gross Booked Unbilled													
Calendar per Books Total													
Gross Unbilled True-up													
Unbilled Reversal True-up													
Adj Revenue Rns, Sch 25													

Schedule 25P KWH

1	31,034,360	29,136,680	33,893,450	34,523,990	36,069,710	33,600,660	38,255,050	62,513,600	47,084,840	35,905,670	30,311,220	34,319,970	446,649,200
25P Tie Load	31,034,360	29,136,680	33,893,450	34,523,990	36,069,710	33,600,660	38,255,050	62,513,600	47,084,840	35,905,670	30,311,220	34,319,970	446,649,200
Revenue Run Total	31,034,360	29,136,680	33,893,450	34,523,990	36,069,710	33,600,660	38,255,050	62,513,600	47,084,840	35,905,670	30,311,220	34,319,970	446,649,200
Booked Unbilled Reversal													
Gross Booked Unbilled													
Calendar per Books Total													
Gross Unbilled True-up													
Unbilled Reversal True-up													
Adj Revenue Rns, Sch 25P													

KVA	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	12-mo Ended Total
1	9,479	9,446	9,544	7,906	9,368	7,767	7,735	8,952	7,524	8,153	7,793	7,961	101,628
2	9,294	9,199	9,153	9,055	8,977	9,117	9,053	9,160	9,160	9,216	8,952	9,318	109,556
3	3,551	3,553	3,500	3,878	3,781	3,664	3,889	4,324	4,175	3,992	3,725	3,528	45,561
4	1,471	1,514	1,453	1,502	2,113	1,641	2,285	2,076	1,637	1,882	1,482	1,529	20,091
5	4,611	4,619	4,475	4,611	4,669	4,825	4,914	4,870	4,810	4,658	4,481	4,578	56,121
6	3,606	3,656	3,542	3,691	3,858	4,465	4,156	4,294	6,813	3,414	3,577	3,630	50,701
7	5,044	4,912	4,816	4,659	4,605	4,646	4,558	4,715	4,813	4,440	4,440	4,633	56,425
8	7,906	8,328	8,152	8,030	7,837	8,031	7,937	8,199	7,591	8,205	8,567	8,125	96,909
9	7,335	7,167	7,154	7,160	6,822	7,083	6,756	6,815	6,787	7,060	7,535	7,525	85,199
10	3,290	3,213	3,224	3,157	3,102	3,153	3,175	3,079	3,079	3,145	3,151	3,234	38,038
11	2,116	2,162	2,160	2,621	2,681	2,733	2,733	2,722	2,945	2,405	2,214	2,150	29,541
12	2,567	2,652	2,607	2,525	2,496	2,406	2,347	2,297	2,390	2,444	2,532	2,582	29,844
	60,269	60,422	59,781	58,784	60,310	61,420	59,538	61,535	61,402	58,892	58,447	58,794	719,595

Peak	Month
9,544	Mar/18
9,318	Dec/18
4,324	Aug/18
2,285	Jul/18
4,914	Jul/18
6,813	Sep/18
4,912	Feb/18
8,567	Nov/18
7,535	Nov/18
3,234	Dec/18
2,945	Aug/18
2,652	Feb/18

Cust 8 KWH	12-mo Ended												Total
	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	
PVD	3,717,403	3,583,395	3,884,182	3,562,462	3,689,913	2,876,042	3,857,330	4,039,974	3,599,361	3,912,597	3,823,215	3,917,488	44,463,364
PVD	109,648	99,546	108,443	92,163	61,421	29,392	63,266	71,193	76,889	91,508	57,215	62,993	923,677
No PVD	388,046	370,958	393,955	398,885	395,410	280,786	349,450	349,478	332,030	376,214	331,032	376,771	4,343,016
*	4,215,098	4,053,899	4,386,580	4,053,511	4,146,743	3,186,220	4,270,046	4,460,646	4,008,281	4,380,319	4,211,462	4,357,253	49,730,057
	4,215,098	4,053,899	4,386,580	4,053,511	4,146,743	3,186,220	4,270,046	4,460,646	4,008,281	4,380,319	4,211,462	4,357,253	299,957,556
Customer 8 KVA													
PVD	6,931	7,394	7,201	7,070	7,102	6,787	7,138	7,297	6,656	7,292	7,283	7,238	85,389
PVD	283	1 286	283	278	214	216	277	289	288	288	287	281	3,272
No PVD													0
	7,214	7,680	7,484	7,348	7,317	7,003	7,415	7,587	6,944	7,580	7,570	7,518	88,661
	7,906	8,328	8,152	8,030	7,837	8,031	7,937	8,199	7,591	8,205	8,567	8,125	96,909
Totalized KVA													
Schedule 25 PVD	-0.2	(\$11,916)	(\$11,823)	(\$11,620)	(\$11,958)	(\$12,078)	(\$11,803)	(\$12,185)	(\$12,151)	(\$11,654)	(\$11,490)	(\$11,637)	(\$142,269)

Schedule 25P kVA

Total KVA	86,200	56,450	83,990	60,660	60,400	89,400	118,390	118,500	83,600	77,850	66,790	79,580	981,810
Block 2 KVA	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	624,000
Block 3 KVA	31,200	1,450	28,990	5,660	5,400	34,400	63,390	63,500	28,600	22,850	11,790	24,580	321,810
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12
Block 1 kWhs	31,034,360	29,136,680	33,893,450	34,523,990	36,069,710	33,600,660	38,255,050	62,513,600	47,084,840	35,905,670	30,311,220	34,319,970	446,649,200
Block 2 kWhs	0	0	0	0	0	0	0	0	0	0	0	0	-

Summarize Schedule 25 Billing Determinants

Bills	12	12	12	12	12	12	12	12	12	12	12	12	144
Total Block 1 kWhs	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	72,000,000
Total Block 2 kWhs	22,245,247	20,107,649	22,499,919	20,897,008	21,431,446	19,765,556	21,505,011	22,587,594	20,251,538	22,333,802	20,332,787	20,991,876	254,949,432
Total kWhs	28,245,259	26,107,661	28,499,931	26,897,020	27,431,458	25,765,568	27,505,023	28,587,606	26,251,550	28,333,814	26,332,799	26,991,888	326,949,576
Primary Voltage KVA	59,578	59,774	59,113	58,101	59,789	60,392	59,016	60,923	60,756	58,268	57,450	58,187	711,346
Excess KVA	27,116	27,093	26,560	25,147	26,020	27,752	25,173	27,216	27,653	25,655	25,220	25,533	316,138

Electric Revenue Usage Report by Location Twelve Months Ended for Report Date : '12/31/2018'

State Cde:WA

Usage Qty	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
0001	290,082,618	227,037,506	232,576,105	195,370,733	159,351,282	149,010,189	162,685,831	204,769,911	165,623,441	149,120,500	180,836,658	245,231,487	2,361,696,262
0002	698,936	537,919	559,959	456,616	335,660	266,056	279,568	335,409	278,109	292,087	378,573	520,128	4,939,020
0011	57,439,818	49,814,123	49,597,717	45,542,639	42,858,661	42,432,407	44,491,315	51,053,201	44,553,774	41,762,126	43,172,190	50,926,223	563,644,196
0012	7,528,199	6,143,986	6,142,389	5,149,601	4,089,528	3,668,290	3,677,028	4,157,217	3,958,714	3,879,774	4,555,445	6,108,206	59,058,377
0021	122,241,828	110,329,898	109,199,871	108,414,515	109,898,845	111,196,835	112,687,625	122,191,477	111,231,103	108,166,166	106,647,355	116,049,950	1,348,255,469
0022	3,695,225	3,069,712	3,024,059	2,676,219	2,374,370	2,216,277	2,227,915	2,567,960	2,479,780	2,282,010	2,403,933	3,066,998	32,084,457
0025	85,895,740	82,389,793	59,452,405	91,719,050	50,375,928	94,067,377	91,430,986	95,462,593	98,727,949	89,411,354	95,120,661	88,922,600	1,022,976,434
0028	0	0	0	0	0	0	0	0	0	0	0	0	0
0030	8,400	8,140	10,493	672,678	2,875,569	5,388,709	6,825,279	6,313,289	5,757,755	2,982,402	485,647	5,945	31,334,306
0031	4,871,956	4,012,886	3,933,829	4,293,788	6,634,148	12,227,010	14,748,108	19,821,419	16,784,963	9,329,693	5,515,307	3,736,713	105,909,821
0032	319,450	274,299	282,326	357,365	616,418	900,918	1,510,566	1,881,130	1,256,230	627,608	281,631	255,625	8,563,565
0041	3,880	3,513	3,522	3,823	3,734	3,557	3,829	789	6,160	3,688	3,825	3,836	44,156
0042	838,566	738,160	730,338	749,460	789,058	756,007	744,118	803,309	753,224	782,225	748,764	781,374	9,214,602
0044	16,765	15,419	15,340	15,992	15,961	15,881	16,000	15,303	21,135	17,249	17,951	18,740	201,737
0045	38,423	35,770	37,961	35,920	37,106	39,165	31,779	32,524	35,131	33,324	34,997	37,468	429,569
0046	99,372	89,517	70,893	90,965	95,520	92,417	91,028	93,065	80,159	84,169	96,311	94,370	1,077,786
0047	441,811	408,058	407,400	390,020	406,204	417,709	411,730	415,332	422,619	401,874	404,826	427,093	4,954,675
0048	238,693	214,712	208,808	217,388	217,938	219,540	218,956	218,547	217,027	212,308	211,072	224,517	2,619,507
0058	0	0	0	0	0	0	0	0	0	0	0	0	0
0062	0	0	0	0	0	0	0	0	0	0	0	0	0
0063	0	0	0	0	0	0	0	0	0	0	0	0	0
0090	0	0	0	0	0	0	0	0	0	0	0	0	0
0095	0	0	0	0	0	0	0	0	0	0	0	0	0
0099	0	0	0	0	0	0	0	0	0	0	0	0	0
P 021	574,459,679	485,123,411	466,253,415	456,156,773	380,975,932	422,918,343	442,081,662	510,132,476	452,187,273	409,388,557	440,915,146	516,411,273	5,557,003,938
	9,858,642	8,709,433	8,573,247	8,578,043	8,615,897	9,397,798	8,829,029	10,101,929	9,797,312	8,624,500	8,749,756	9,159,538	108,995,125
													7.90%

Primary Sch 021

Schedule 21 to Schedule 11 Shifted KWwhs
Customer bills

Primary Voltage Proportion of Total Schedule 21/22

Usage City
Summary by Rate Schedule

	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Total
0001	138,407,633	113,461,056	115,662,487	98,264,516	76,604,968	71,732,761	80,381,696	94,277,012	75,899,157	73,435,394	91,569,279	125,701,507	1,155,417,468
0011	35,387,548	31,346,901	30,996,520	28,139,413	25,667,469	25,699,951	27,662,364	30,772,501	27,397,294	24,723,469	26,642,992	32,973,682	347,410,102
0012	3,270,282	2,764,549	2,810,373	2,296,569	1,714,607	1,545,919	1,659,213	1,898,946	1,760,441	1,745,477	2,165,102	2,939,319	26,570,797
0021	55,916,858	52,777,361	51,750,060	50,677,197	48,903,648	49,104,342	50,551,568	54,382,597	51,313,672	47,728,842	48,549,963	54,177,362	615,833,470
0022	812,480	662,040	717,080	598,480	522,360	477,520	514,560	560,800	558,760	466,920	548,400	662,400	7,101,800
0025	28,245,247	26,107,649	22,507,242	27,375,213	5,514,472	27,431,446	25,765,556	27,505,011	28,587,594	26,251,538	28,333,802	26,332,787	299,957,556
025P	31,034,360	29,136,680	33,893,450	34,523,990	0	36,069,710	33,600,660	38,255,050	62,513,600	47,084,840	35,905,670	30,311,220	412,329,230
0028	0	0	0	0	0	0	0	0	0	0	0	0	0
0030	0	0	0	0	0	0	0	0	0	0	0	0	0
0031	3,451,688	3,364,148	3,275,828	3,268,105	3,965,542	5,863,307	7,254,832	8,554,598	7,225,787	4,999,430	2,936,649	3,373,608	57,533,522
0032	223,131	193,565	195,468	166,448	271,794	646,127	1,079,968	1,079,354	450,875	237,063	164,800	202,138	4,910,727
0041	1,779	1,779	1,779	1,787	1,952	1,840	1,963	1,784	1,907	1,891	1,781	1,912	22,152
0042	511,139	494,249	480,655	486,810	493,393	478,596	480,727	482,037	479,336	525,823	468,800	489,688	5,871,251
0043	0	0	0	0	0	0	0	0	0	0	0	0	0
0044	-78,853	20,657	20,702	21,184	22,166	21,295	20,926	22,392	21,978	32,372	10,320	22,815	157,954
0045	7,183	33,304	29,555	28,015	29,458	30,523	28,601	28,913	31,490	44,878	31,203	29,241	352,363
0046	65,422	186,570	78,029	77,554	82,760	81,162	78,899	82,213	83,012	86,121	69,943	80,103	1,051,786
0047	47,565	46,646	45,925	46,612	46,224	47,138	46,064	45,415	45,537	46,505	44,668	46,018	554,317
0048	81,683	75,492	79,026	92,967	90,661	93,482	92,449	91,552	92,153	87,782	87,233	94,064	1,058,542
0049	239,073	215,511	210,203	206,047	202,806	199,064	204,976	204,376	204,396	196,834	197,218	208,590	2,489,094
0058	0	0	0	0	0	0	0	0	0	0	0	0	0
058A	0	0	0	0	0	0	0	0	0	0	0	0	0
0063	0	0	0	0	0	0	0	0	0	0	0	0	0
0090	0	0	0	0	0	0	0	0	0	0	0	0	0
0095	0	0	0	0	0	0	0	0	0	0	0	0	0
0099	0	0	0	0	0	0	0	0	0	0	0	0	0
P 021	297,624,218	260,888,156	262,754,378	246,270,905	164,134,280	219,544,183	229,425,021	258,244,550	256,666,987	227,695,178	237,727,823	277,646,451	2,938,622,130
	3,770,317	3,593,101	3,360,134	3,424,919	3,102,517	2,891,659	2,809,836	2,980,241	2,989,426	3,067,271	3,280,127	3,442,778	38,712,326
													6.21%

Primary Sch 021

Name of Respondent Avista Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/01/2019	Year/Period of Report End of <u>2018/Q4</u>
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,587,539
3	Steam	1,725,973	23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,777,497
5	Hydro-Conventional	4,029,375	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	12,811
7	Other	1,697,829	27	Total Energy Losses	491,751
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	12,869,598
9	Net Generation (Enter Total of lines 3 through 8)	7,453,177			
10	Purchases	5,494,361			
11	Power Exchanges:				
12	Received	9,415			
13	Delivered	87,355			
14	Net Exchanges (Line 12 minus line 13)	-77,940			
15	Transmission For Other (Wheeling)				
16	Received	3,945,529			
17	Delivered	3,945,529			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	12,869,598			

AVISTA UTILITIES
 Weighted Cost of Installed Meters
 Washington Jurisdiction Electric Cost Study
 Twelve Months Ended December 31, 2018

Schedule	Equipment	Number	Total Cost	Weighted Current Cost	Schedule Average	Weight
Sch 001						
	ICB	90	\$306.61	\$27,595		
	1PH	210,566	\$128.59	\$27,076,682		
	3CB	10	\$410.58	\$4,106		
	3PH	3,469	\$355.83	\$1,234,374		
	CT	1,762	\$245.90	\$433,276		
	PT	1	\$1,443.21	\$1,443		
	PAGE	1,476	\$245.90	\$362,948		
Avg Cust.	215,665			\$29,140,424	\$135.12	1.00
Sch 011/012						
	ICB	2,243	\$306.61	\$687,726		
	1PH	22,080	\$128.59	\$2,839,267		
	3CB	7,389	\$410.58	\$3,033,776		
	3PH	4,980	\$355.83	\$1,772,033		
	CT	4,612	\$245.90	\$1,134,091		
	PT	38	\$1,443.21	\$54,842		
	PAGE	31	\$245.90	\$7,623		
Avg Cust.	32,233			\$9,529,358	\$295.64	2.19
Sch 021/022						
	ICB	96	\$306.61	\$29,435		
	1PH	14	\$128.59	\$1,800		
	3CB	3,560	\$410.58	\$1,461,665		
	3PH	670	\$355.83	\$238,406		
	CT	2,002	\$245.90	\$492,292		
	PT	62	\$1,443.21	\$89,479		
	PAGE	-	\$245.90	\$0		
Avg Cust.	1,899			\$2,313,077	\$1,218.05	9.01
Sch 025						
	ICB	-	\$306.61	\$0		
	1PH	-	\$128.59	\$0		
	3CB	-	\$410.58	\$0		
	3PH	69	\$355.83	\$24,552		
	CT	23	\$245.90	\$5,656		
	PT	23	\$1,443.21	\$33,194		
	PAGE	-	\$245.90	\$0		
Avg Cust.	23			\$63,402	\$2,756.60	20.40
Sch 030/031/032						
	ICB	277	\$306.61	\$84,931		
	1PH	1,004	\$128.59	\$129,104		
	3CB	1,660	\$410.58	\$681,563		
	3PH	701	\$355.83	\$249,437		
	CT	318	\$245.90	\$78,196		
	PT	36	\$1,443.21	\$51,956		
	PAGE	6	\$245.90	\$1,475		
Avg Cust.	2,454			\$1,276,662	\$520.24	3.85
Equip Type	Orig Cost	Install Cost	Total Cost			
ICB	\$261.36	\$45.25	\$306.61			
1PH	\$99.09	\$29.50	\$128.59			
3CB	\$328.88	\$81.70	\$410.58			
3PH	\$274.72	\$81.11	\$355.83			
CT	\$101.02	\$144.88	\$245.90			
PT	\$840.39	\$602.82	\$1,443.21			
PAGE	\$265.00	\$0.00	\$265.00			
TWAC	\$175.00	\$0.00	\$175.00			

STATE_CDE WA

Sum of count meters	Column Labels	1CB	1PH	3CB	3PH	CT	PAGE	PST	PT	Grand Total
001		90	204,765	10	3,469	1,762	1,476		1	211,573
011		2,095	12,545	7,196	4,742	4,416	19	1	37	31,051
012		148	8,592	189	238	196	12			9,375
021		94	8	3,472	656	1,946		1	60	6,237
022		2	6	92	14	56			1	171
025					63	21			21	105
030			1	60	20	31			1	113
031		88	212	1,219	494	274	1	2	32	2,322
032		189	791	360	187	13	5		1	1,546
Grand Total		2,706	226,920	12,598	9,883	8,715	1,513	4	154	262,493

<u>Equip Type</u>	<u>Equip sub type</u>	<u>year</u>	<u>Ave Install Cos</u>	<u>Ave Original Cost</u>
AMR	ERTE	2014	-	-
AMR	ERTG	2014	6.18	58.20
AMR	TWCE	2014	-	261.71
AMR	OWCE	2014	-	-
AMR	OWYG	2014	-	-
EM	1CB	2014	45.25	261.36
EM	1PH	2014	29.50	99.09
EM	3CB	2014	81.70	328.88
EM	3PH	2014	81.11	274.72
GM	COM	2014	91.35	917.37
GM	DOM	2014	72.64	130.64
GM	IND	2014	291.51	4,086.66
GM	ROT	2014	657.37	2,983.58
GM	TBN	2014	5,160.87	28,773.61
IT	CT	2014	144.88	101.02
IT	PT	2014	602.82	840.39
RS	PAGE	2014	-	265.00
RS	TWAC	2014	-	175.00

source: CSS Code Table - EQUIP_INIT_COST

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PROPOSED INCREASE BY SERVICE SCHEDULE
12 MONTHS ENDED DECEMBER 31, 2018
(000s of Dollars)**

No.	Type of Service (a)	Schedule Number (b)	Base Tariff Revenue Under Present Rates(1) (c)	Proposed General Increase (d)	Base Tariff Revenue Under Proposed Rates(1) (e)	Base Tariff Percent Increase (f)	Total Billed Revenue at Present Rates (2) (g)	Total General Increase (h)	Percent Increase on Billed Revenue (i)
1	Residential	1/2	\$216,075	\$21,656	\$237,731	10.0%	\$220,074	\$21,656	9.8%
2	General Service	11/12	\$75,061	\$5,475	\$80,536	7.3%	\$78,692	\$5,475	7.0%
3	Large General Service	21/22	\$125,677	\$11,460	\$137,137	9.1%	\$131,866	\$11,460	8.7%
4	Extra Large General Service	25	\$66,744	\$6,086	\$72,830	9.1%	\$69,157	\$6,086	8.8%
5	Pumping Service	30/31/32	\$12,039	\$1,098	\$13,137	9.1%	\$12,659	\$1,098	8.7%
6	Street & Area Lights	41-48	\$6,424	\$0	\$6,424	0.0%	\$6,790	\$0	0.0%
7	Total		\$502,020	\$45,775	\$547,795	9.1%	\$519,238	\$45,775	8.8%

(1) Excludes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 74 (Tax Rebate), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

(2) Includes all present rate adjustments: Schedule 59 (BPA Residential Exchange), Schedule 74 (Tax Rebate), Schedule 75 (Decoupling), Schedule 91 (DSM), Schedule 92 (LIRAP), Schedule 93 (ERM), and Schedule 98 (REC Revenue).

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2018**

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003782
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038587
6	Total Expense	<u>0.044369</u>
7	Net Operating Income Before FIT	0.955631
8	Federal Income Tax @ 21%	<u>0.200683</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.754948</u></u>

1	Sumcost	AMVISTA UTILITIES				Cost of Service Basic Summary				Electric Utility				Page 1 of 1
2	Scenario: Company Base Case UE-19	For the Twelve Months Ended December 31, 2018				Washington Jurisdiction				Washington Jurisdiction				04/30/19
3	Load Factor Peak Credit Method													
4	AS FILEDMETHOD													
5	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
6						Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Open 5		
7	Description			Source	System Total									
8	Plant In Service													
9	Production Plant	Database Line		893	924,090,000	413,757,502	101,030,985	218,372,271	166,779,893	21,909,069	2,240,281		0	
10	Transmission Plant	Database Line		932	513,070,000	229,724,985	56,094,068	121,243,884	92,598,946	12,664,276	1,243,841		0	
11	Distribution Plant	Database Line		1089	1,179,546,000	637,293,009	150,828,351	268,633,586	38,151,861	35,666,860	48,972,334		0	
12	Intangible Plant	Database Line		870	187,386,000	89,573,297	21,513,741	43,420,975	25,554,986	4,769,113	2,553,888		0	
13	General Plant	Database Line		1142	287,021,000	153,438,038	33,744,674	57,473,268	31,462,517	6,793,284	4,109,219		0	
14	Total Plant In Service	Database Line			3,091,113,000	1,523,786,831	363,211,818	709,143,984	354,548,202	81,302,603	59,119,562		0	
15	Accum Depreciation													
16	Production Plant	Database Line		1168	(366,301,000)	(164,009,768)	(40,047,777)	(86,560,813)	(66,110,056)	(8,684,559)	(888,027)		0	
17	Transmission Plant	Database Line		1207	(142,967,000)	(64,012,887)	(15,630,617)	(33,784,619)	(25,802,704)	(3,389,577)	(346,586)		0	
18	Distribution Plant	Database Line		1364	(349,611,000)	(192,616,594)	(44,504,781)	(77,193,234)	(10,982,487)	(10,317,902)	(13,996,001)		0	
19	Intangible Plant	Database Line		1439	(49,015,000)	(23,882,958)	(5,664,671)	(6,229,345)	(1,205,658)	(1,255,372)	(756,995)		0	
20	General Plant	Database Line		1417	(97,402,000)	(51,891,982)	(11,445,880)	(19,612,467)	(10,737,807)	(2,313,054)	(1,400,810)		0	
21	Total Accumulated Depreciation				(1,005,296,000)	(496,414,190)	(117,313,726)	(228,356,791)	(119,862,399)	(25,960,464)	(17,388,430)		0	
22	Net Plant				2,085,817,000	1,027,372,641	245,898,092	480,787,193	234,685,803	55,342,139	41,731,132		0	
23	Accumulated Deferred FIT	DSum	1445		(412,182,000)	(203,722,977)	(48,423,877)	(94,157,384)	(41,279,898)	(10,801,219)	(7,796,676)		0	
24	Miscellaneous Rate Base	Database Line		1472	34,663,000	16,528,796	4,127,183	8,506,601	3,628,908	984,735	886,777		0	
25	Total Rate Base				1,708,298,000	840,178,461	201,601,399	395,136,410	191,034,813	45,525,655	34,821,263		0	
26	Revenue From Retail Rates	Database Line		820	502,019,000	216,074,000	75,061,000	125,677,000	66,744,000	12,039,000	6,424,000		0	
27	Other Operating Revenues	Database Line		844	48,575,000	22,107,482	5,382,483	11,445,623	8,193,390	1,176,929	269,092		0	
28	Total Revenues				550,594,000	238,181,482	80,443,483	137,122,623	74,937,390	13,215,929	6,693,092		0	
29	Operating Expenses													
30	Production Expenses	Database Line		203	186,993,000	83,725,348	20,443,990	44,188,430	33,748,523	4,433,380	453,329		0	
31	Transmission Expenses	Database Line		264	20,552,000	9,202,074	2,246,955	4,856,656	3,709,228	487,263	49,284		0	
32	Distribution Expenses	Database Line		307	24,743,000	13,834,291	3,548,075	5,285,091	929,404	768,320	377,819		0	
33	Customer Accounting Expenses	Database Line		329	12,484,000	9,742,997	1,624,356	572,483	357,773	148,528	37,863		0	
34	Customer Information Expenses	Database Line		348	1,591,000	1,357,833	202,942	11,956	145	15,449	2,674		0	
35	Sales Expenses	Database Line		367	59,000	24,960	6,509	14,337	11,467	1,533	195		0	
36	Admin & General Expenses	Database Line		440	55,014,000	29,143,870	6,621,162	11,099,962	6,318,079	1,314,983	515,944		0	
37	Total O&M Expenses	Database Line			301,436,000	147,031,374	34,693,990	66,028,914	45,074,617	7,169,456	1,437,649		0	
38	Taxes Other Than Income Taxes	Database Line		478	48,925,000	22,442,598	6,345,211	11,764,778	6,438,659	1,228,254	705,500		0	
39	Other Income Related Items	Database Line		803	(758,000)	(434,314)	(429,705)	52,077	89,594	(49,421)	13,770		0	
40	Depreciation Expense													
41	Production Plant Depreciation	Database Line		502	22,504,000	10,076,074	2,460,368	5,317,934	4,061,525	533,543	54,557		0	
42	Transmission Plant Depreciation	Database Line		541	10,417,000	4,644,169	1,138,893	2,461,648	1,880,062	246,975	25,254		0	
43	Distribution Plant Depreciation	Database Line		698	28,948,000	15,449,576	3,680,964	6,457,336	961,511	863,340	1,535,273		0	
44	General Plant Depreciation	Database Line		756	14,998,000	8,095,332	1,765,497	2,955,204	1,619,112	351,468	211,387		0	
45	Amortization Expense	Database Line		782	22,185,000	11,289,851	2,851,840	4,673,570	2,457,379	585,446	326,914		0	
46	Total Depreciation Expense	Database Line			99,052,000	49,575,001	11,897,563	21,865,692	10,979,589	2,580,771	2,153,384		0	
47	Income Tax	Database Line		814	8,033,000	(280,377)	3,149,654	3,772,644	1,030,543	154,590	205,945		0	
48	Total Operating Expenses				456,688,000	218,334,282	55,656,712	103,484,106	63,613,002	11,083,649	4,516,248		0	
49	Net Income				93,906,000	19,847,200	24,786,771	33,638,517	11,324,388	2,132,279	2,176,845		0	
50	Rate of Return				5.50%	2.36%	12.29%	8.51%	5.93%	4.68%	6.25%		0.00%	
51	Return Ratio				1.00	0.43	2.24	1.55	1.08	0.85	1.14		0.00	
52	Interest Expense	Database Line		1480	43,903,000	21,592,459	5,181,125	10,154,946	4,909,566	1,170,002	894,901		0	

61	Sumcost	AVISTA UTILITIES	Unbundled Cost Component Summary with Common Costs Allocated to Functions For the Twelve Months Ended December 31, 2018	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
62	Scenario: Company Base Case UE-19	Unbundled Cost Component Summary with Common Costs Allocated to Functions For the Twelve Months Ended December 31, 2018	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	Page 1 of 1 04/30/19
63	Load Factor Peak Credit Method	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
64	AS FILED METHOD	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
65	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
66	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
67	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
68	Description	Source	System	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	Sch 41-48	Open 5
69	Unbundled Cost Components at Current Return by Schedule	Sumcost Lines	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	Open 5	
70	Production	148 + 1704 + 1705	276,111,790	113,592,261	35,231,971	69,983,627	50,229,064	6,394,748	680,119	0	0
71	Transmission	159 + 1706 + 1707	61,907,506	21,517,604	9,885,520	17,555,546	11,418,000	1,374,118	156,718	0	0
72	Distribution	173 + sum(1708-1713)	163,999,704	80,964,136	29,943,510	38,137,827	5,096,936	4,270,134	5,587,163	0	0
73	Common		0	0	0	0	0	0	0	0	0
74	Total Current Rate Revenue		502,019,000	216,074,000	75,061,000	125,677,000	66,744,000	12,039,000	6,424,000	0	0
76	Expressed as \$/KWh										
77	Production	70 / (186 * 1,000)	\$0.04897	\$0.04783	\$0.05689	\$0.05124	\$0.04511	\$0.04385	\$0.03668		
78	Transmission	71 / (186 * 1,000)	\$0.01098	\$0.00906	\$0.01596	\$0.01285	\$0.01025	\$0.00942	\$0.00845		
79	Distribution	72 / (186 * 1,000)	\$0.02909	\$0.03409	\$0.04835	\$0.02792	\$0.00458	\$0.02928	\$0.30132		
80	Common		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
81	Total Current Merged Rates		\$0.08904	\$0.09099	\$0.12120	\$0.09201	\$0.05994	\$0.08256	\$0.34646		
83	Unbundled Cost Components at Uniform Current Return										
84	Production	212 + 1716 + 1717	275,334,164	123,279,741	30,102,351	65,064,384	49,692,348	6,527,844	667,495	0	0
85	Transmission	223 + 1718 + 1719	61,426,996	27,503,685	6,715,828	14,515,851	11,086,353	1,456,361	148,918	0	0
86	Distribution	237 + sum(1720-1725)	165,257,840	97,352,252	21,559,831	31,589,098	4,963,309	4,505,557	5,287,793	0	0
87	Common		0	0	0	0	0	0	0	0	0
88	Total Uniform Current Cost		502,019,000	248,135,678	58,378,011	111,169,333	66,742,011	12,489,761	6,104,206	0	0
90	Expressed as \$/KWh										
91	Production	84 / (250 * 1,000)	\$0.04884	\$0.05191	\$0.04861	\$0.04763	\$0.04462	\$0.04477	\$0.03600		
92	Transmission	85 / (250 * 1,000)	\$0.01090	\$0.01158	\$0.01084	\$0.01063	\$0.00996	\$0.00999	\$0.00803		
93	Distribution	86 / (250 * 1,000)	\$0.02931	\$0.04100	\$0.03481	\$0.02313	\$0.00446	\$0.03090	\$0.26518		
94	Common		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
95	Total Current Uniform Merged Rates		\$0.08904	\$0.10449	\$0.09426	\$0.08139	\$0.05904	\$0.08665	\$0.32921		
97	Revenue to Cost Ratio at Current Rates		1.00	0.87	1.29	1.13	1.02	0.96	1.05		
100	Unbundled Cost Components at Proposed Return by Schedule										
101	Production	276 + 1728 + 1729	291,788,399	120,126,395	36,913,074	73,864,226	53,486,258	6,718,409	680,037	0	0
102	Transmission	287 + 1730 + 1731	71,615,217	25,564,498	10,926,583	19,958,366	13,434,443	1,574,609	156,718	0	0
103	Distribution	301 + sum(1732-1737)	184,390,385	92,039,107	32,696,344	43,314,408	5,909,299	4,843,982	5,587,245	0	0
104	Common		0	0	0	0	0	0	0	0	0
105	Total Proposed Rate Revenue		547,794,000	237,730,000	80,536,000	137,137,000	72,830,000	13,137,000	6,424,000	0	0
107	Expressed as \$/KWh										
108	Production	101 / (314 * 1,000)	\$0.05176	\$0.05059	\$0.05960	\$0.05408	\$0.04803	\$0.04607	\$0.03668		
109	Transmission	102 / (314 * 1,000)	\$0.01270	\$0.01077	\$0.01764	\$0.01461	\$0.01206	\$0.01080	\$0.00845		
110	Distribution	103 / (314 * 1,000)	\$0.03271	\$0.03876	\$0.05280	\$0.03171	\$0.00531	\$0.03322	\$0.30133		
111	Common		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
112	Total Proposed Merged Rates		\$0.09716	\$0.10011	\$0.13004	\$0.10040	\$0.06540	\$0.09009	\$0.34646		
114	Unbundled Cost Components at Uniform Requested Return										
115	Production	340 + 1740 + 1741	290,505,831	130,072,793	31,761,073	68,649,610	52,430,533	6,887,546	704,276	0	0
116	Transmission	351 + 1742 + 1743	70,822,693	31,710,570	7,743,062	16,736,154	12,782,090	1,679,121	171,696	0	0
117	Distribution	365 + sum(1744-1749)	186,465,475	108,845,229	24,276,087	36,372,465	5,646,455	5,143,155	6,162,084	0	0
118	Common		0	0	0	0	0	0	0	0	0
119	Total Uniform Cost		547,794,000	270,648,592	63,780,222	121,758,229	70,859,078	13,709,822	7,038,057	0	0
121	Expressed as \$/KWh										
122	Production	115 / (378 * 1,000)	\$0.05153	\$0.05477	\$0.05128	\$0.05026	\$0.04708	\$0.04723	\$0.03798		
123	Transmission	116 / (378 * 1,000)	\$0.01256	\$0.01335	\$0.01250	\$0.01225	\$0.01148	\$0.01151	\$0.00926		
124	Distribution	117 / (378 * 1,000)	\$0.03307	\$0.04584	\$0.03920	\$0.02663	\$0.00500	\$0.03527	\$0.33233		
125	Common		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000		
126	Total Uniform Merged Rates		\$0.09716	\$0.11397	\$0.10299	\$0.08974	\$0.06363	\$0.09402	\$0.37957		
128	Revenue to Cost Ratio at Proposed Rates		1.00	0.88	1.26	1.13	1.03	0.96	0.91		

193	Sumcost	AVISTA UTILITIES	Functional Cost Summary at Uniform Current Return For the Twelve Months Ended December 31, 2018	(g)	(h)	(i)	(j)	(k)	(l)	Page 2 of 2
194	Scenario: Company Base Case UE-19- Load Factor Peak Credit Method AS FILEDMETHOD	Functional Cost Summary at Uniform Current Return For the Twelve Months Ended December 31, 2018	(e)	(f)	(g)	(h)	(i)	(j)	(k)	04/30/19
195	AS FILEDMETHOD	Notes	Source	System	Residential Service	General Service	Production	Electric Utility	Washington	
196	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
197	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
198	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
199	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
200	Description	Notes	Source	System	Residential Service	General Service	Production	Electric Utility	Washington	
201	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
202	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
203	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
204	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
205	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
206	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
207	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
208	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
209	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
210	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
211	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
212	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
213	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
214	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
215	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
216	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
217	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
218	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
219	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
220	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
221	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
222	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
223	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
224	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
225	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
226	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
227	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
228	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
229	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
230	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
231	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
232	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
233	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
234	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
235	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
236	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
237	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
238	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
239	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
240	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
241	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
242	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
243	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
244	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
245	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
246	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
247	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
248	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
249	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
250	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
251	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
252	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
253	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
254	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
255	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
256	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
193	Sumcost									
194	Scenario: Company Base Case UE-19- Load Factor Peak Credit Method AS FILEDMETHOD									
195	AS FILEDMETHOD									
196	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
197	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
198	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
199	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
200	Description	Notes	Source	System	Residential Service	General Service	Production	Electric Utility	Washington	
201	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
202	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
203	Production									
204	Operating and Maintenance Expenses		139	186,993,000	83,725,348	20,443,990	44,188,430	33,748,523	4,433,380	453,329
205	Direct Admin and General Expenses		140	2,861,072	1,281,033	312,802	676,102	516,367	67,833	6,936
206	Depreciation and Amortization Expense		141	25,967,006	11,626,620	2,838,979	6,136,279	4,686,529	615,647	62,952
207	Other Income Related Items		142	0	0	0	0	0	0	0
208	Taxes Other Than Income		143	14,151,000	6,336,052	1,547,132	3,344,031	2,553,974	335,503	34,306
209	Income Taxes		11564-1157	2,170,000	971,609	237,247	512,794	391,642	51,448	5,261
210	Uncollectibles, Commission Fees & Excise Tax		11564-1158	10,817,910	4,843,675	1,182,725	2,556,387	1,952,418	256,480	26,226
211	Return on Rate Base		1232 x F58	25,367,361	11,358,131	2,773,420	5,994,576	4,578,305	601,430	61,498
212	Operating Revenue Other Than Rates		147	(35,964,000)	(16,102,733)	(3,931,953)	(8,495,675)	(6,490,788)	(852,663)	(87,188)
213	Net Production Cost			232,363,348	104,039,735	25,404,341	54,909,924	41,936,970	5,509,057	563,321
214	Transmission									
215	Operating and Maintenance Expenses		151	20,552,000	9,202,074	2,246,955	4,856,656	3,709,228	487,263	49,824
216	Direct Admin and General Expenses		152	853,169	382,003	93,277	201,613	153,980	20,228	2,068
217	Depreciation and Amortization Expense		153	10,726,246	4,802,633	1,172,703	2,534,726	1,935,874	254,306	26,004
218	Taxes Other Than Income		154	4,807,000	2,152,315	525,550	1,135,945	867,568	113,968	11,654
219	Income Taxes		11584-1159	1,457,336	652,516	159,331	344,384	263,020	34,552	3,533
220	Uncollectibles, Commission Fees & Excise Tax		11584-1160	2,279,940	1,020,834	249,266	538,774	411,484	54,055	5,527
221	Return on Rate Base		1233 x F58	17,036,294	7,627,931	1,862,587	4,025,857	3,074,713	403,910	41,301
222	Operating Revenue Other Than Rates		158	(8,740,000)	(3,913,299)	(955,546)	(2,065,955)	(1,577,396)	(207,215)	(21,188)
223	Net Transmission Cost			48,971,984	21,927,005	5,354,119	11,572,999	8,838,471	1,161,067	118,723
224	Distribution									
225	Operating and Maintenance Expenses		162	24,743,000	13,834,291	3,548,075	5,285,091	929,404	768,320	377,819
226	Customer Service, Information, and Sales Expenses		163	12,160,000	10,276,161	1,538,659	104,598	106,939	118,171	15,472
227	Direct Admin and General Expenses		164	4,291,592	2,628,754	548,455	759,329	106,875	109,444	138,735
228	Demand Side Management Expenses		165	0	0	0	0	0	0	0
229	Depreciation and Amortization Expense		166	30,219,817	16,520,845	3,762,814	6,537,934	971,781	878,347	154,894
230	Taxes Other Than Income		167	9,612,000	5,193,236	1,229,085	2,189,068	310,896	290,646	399,071
231	Income Taxes		1160-1163	3,150,059	1,680,247	403,739	731,739	103,846	96,715	133,775
232	Uncollectibles, Commission Fees & Excise Tax		11634 x sum 226-232	5,719,364	3,949,973	744,918	1,136,757	126,689	159,925	196,102
233	Distribution Return on Rate Base		1234 x F58	36,824,285	19,642,135	4,719,716	8,554,049	1,213,961	1,130,596	156,828
234	DSM Return on Rate Base		1235 x F58	0	0	0	0	0	0	0
235	Operating Revenue Other Than Rates		172	(3,871,000)	(2,091,450)	(494,984)	(881,594)	(125,206)	(117,050)	(160,716)
236	Net Distribution Cost			122,849,117	70,989,193	16,000,476	24,416,972	3,795,184	3,435,112	4,212,180
237	Common									
238	Admin and General Expenses		176	45,965,168	24,403,163	5,510,680	9,201,811	5,402,189	1,092,466	354,858
239	Depreciation and Amortization Expense		177	31,380,932	16,190,589	3,693,361	6,708,830	3,474,998	783,049	530,104
240	Taxes Other Than Income		178	0	0	0	0	0	0	0
241	Income Taxes		1164-1166	1,255,605	646,434	147,683	269,149	139,803	31,363	21,173
242	Uncollectibles, Commission Fees & Excise Tax		11664 x sum 240-243	4,554,786	2,382,725	540,938	945,683	520,095	111,014	56,332
243	Return on Rate Base		1236 x F58	14,678,061	7,556,836	1,726,413	3,146,365	1,634,301	366,633	247,515
244	Net Common Cost			97,834,551	51,179,746	11,619,074	20,269,838	11,171,386	2,384,525	1,209,982
245	Total Cost / Revenue From Rates at Uniform Current Return			502,019,000	248,135,678	58,378,011	111,169,333	65,742,011	12,489,761	6,104,206
246	Annual Consumption (mWh/s)		445	5,637,943	2,374,704	619,306	1,365,905	1,113,564	145,823	18,542
247	Cost per kWh			0.04121	0.04381	0.04102	0.04020	0.03766		

385	Sumcost	AVISTA UTILITIES	Functional Cost Summary by Classification at Current Return by Schedule	Electric Utility	Washington Jurisdiction	Page 1 of 2						
386	Scenario: Company Base Case UE-19		For the Twelve Months Ended December 31, 2018	Classification Analysis		04/30/19						
387	Load Factor Peak Credit Method											
388	AS FILED METHOD											
389	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
390	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
391	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
392	Description	Notes	Source	System	Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Open 5
393	Rate Base				279,098,405	118,070,567	30,791,970	67,818,716	54,244,925	7,250,314		921,912
394	Production Energy				182,373,825	88,551,729	19,660,901	41,232,068	29,041,648	3,690,641		196,840
395	Production Demand				1063	187,437,808	20,679,371	45,545,913	36,429,982	4,869,189		619,141
396	Transmission Energy				1065	59,469,856	13,203,932	27,690,765	19,503,883	2,478,573		132,194
397	Transmission Demand				1068	0	0	0	0	0		0
398	Distribution Energy				1066+1069	300,948,445	75,239,204	154,251,655	22,057,025	19,525,830		3,845,594
399	Distribution Demand				1067	56,372,914	10,619,856	13,599,966	26,842	1,041,485		24,602,901
400	Common Energy				1070	37,337,412	9,737,333	21,446,288	17,153,853	2,292,764		291,536
401	Common Demand				1071	141,294,401	17,146,225	35,432,829	12,387,407	4,003,311		607,691
402	Common Customer				1072	37,463,454	28,416,387	4,522,607	358,209	373,548		3,603,454
403	Return Requirement					1,708,298,000	840,178,461	201,601,399	395,136,410	191,034,813		34,821,263
404	Production Energy				394 x 58	15,961,301	2,789,134	3,785,854	5,773,503	321,595		57,633
405	Production Demand				395 x 58	9,925,991	2,091,822	2,417,296	3,510,144	1,721,565		172,858
406	Transmission Energy				396 x 58	10,719,342	1,873,136	2,542,516	3,877,387	2,159,540		228,058
407	Transmission Demand				397 x 58	6,666,129	1,404,833	1,623,415	2,357,354	1,156,174		116,089
408	Distribution Energy				398 x 58	0	0	0	0	0		0
409	Distribution Demand				399 x 58	31,953,918	7,109,185	9,250,615	13,131,660	1,307,522		914,529
410	Common Energy				400 x 58	4,341,572	1,331,675	1,305,705	115,776	1,591		48,780
411	Common Demand				401 x 58	5,047,436	882,007	1,197,199	1,825,753	1,016,866		107,386
412	Common Customer				402 x 58	7,778,513	1,694,141	2,108,118	3,016,446	734,315		187,503
413	Operating Expenses				403 x 58	1,511,799	671,269	556,052	30,495	17,496		225,269
414	Production Energy				1137+1134 x (1137+406)	93,906,000	19,847,200	24,766,771	33,638,517	2,132,279		2,176,845
415	Production Demand				1138+1134 x (1138+407)	125,325,723	52,156,849	14,266,817	30,865,017	24,382,663		415,040
416	Transmission Energy				1139+1134 x (1139+408)	19,405,067	7,630,743	2,436,431	4,991,861	3,788,074		493,143
417	Transmission Demand				1140+1134 x (1140+409)	12,606,508	5,722,980	1,555,679	3,034,925	2,028,059		251,026
418	Distribution Energy				1141+1144+1134x(1141+1144+411)	61,881	26,178	6,827	15,037	12,027		1,608
419	Distribution Demand				1142+ 1145- 1147-1134x(1142+1145+1147+412)	57,504,342	27,777,703	8,568,741	16,389,766	2,480,742		1,900,753
420	Common Energy				1148+1134x(1148+413)	28,343,689	11,884,014	3,309,458	7,112,755	109,133		365,801
421	Common Demand				40,095,278	19,099,951	5,048,571	10,187,306	3,892,214	1,092,361		164,875
422	Common Customer				1150+1134x(1150+415)	14,251,672	11,092,405	1,998,610	198,585	79,936		709,719
423	Production Energy				60.64%	141,287,024	54,945,983	18,052,671	36,638,503	27,598,258		9,906,721
424	Production Demand				60.98%	30,124,409	9,503,878	4,978,947	8,869,248	5,947,614		721,201
425	Transmission Energy					61,881	26,178	6,827	15,037	12,027		1,608
426	Transmission Demand					33,783,018	12,766,021	4,506,657	8,938,508	6,609,641		1,608
427	Common Energy				205,256,332	77,242,060	27,545,102	54,461,296	40,167,540	5,150,454		689,880
428	Common Demand				91,709,248	41,208,930	11,526,764	22,275,265	14,775,555	1,821,792		100,922
429	Common Customer				19,272,637	7,127,812	3,179,095	5,892,279	3,184,233	367,114		22,103
430	Distribution Energy				89,458,260	34,886,888	17,819,355	29,521,426	3,788,265	2,815,282		627,044
431	Distribution Demand				47,873,791	21,404,092	7,156,689	13,203,752	4,626,530	1,279,863		202,865
432	Common Energy				248,313,935	104,627,722	39,681,904	70,392,742	26,374,583	6,284,052		952,934
433	Common Demand				32,685,261	22,440,545	5,279,333	593,882	110,724	414,581		3,846,198
434	Common Customer				15,763,471	11,763,674	2,554,661	229,080	91,154	189,914		934,988
435	Total Customer				48,448,733	34,204,219	7,833,994	822,962	201,878	604,494		4,781,186
436	Total Cost / Current Revenue From Rates				502,019,000	216,074,000	75,061,000	1,25,677,000	66,744,000	12,039,000		6,424,000
437	Annual Consumption (mWh's)	E01	Assign Class Allocator line 11		5,637,843	2,374,704	619,306	1,365,905	1,113,564	145,823		18,542
438	Non-Coincident Peak Demand 12 Mo Avg	D02	Assign Class Allocator line 20		1,026,881	467,271	116,821	244,588	163,324	30,317		4,590
439	Average Number of Customers	C01	Assign Class Allocator line 36		252,698	215,665	32,233	1,899	23	2,454		425
440	Energy Cost per kWh		434/(445*1000)		0.03641	0.03253	0.04448	0.03987	0.03607	0.03532		0.03721
441	Demand Cost per kWh/Mo		439/(446*12)		20.15	18.66	28.31	23.99	13.46	17.27		17.30
442	Customer Cost per Cust/Mo		442/(447*12)		15.98	13.22	20.25	36.12	731.44	20.53		938.04

452	Sumcost	AVISTA UTILITIES	Functional Cost Summary by Classification at Uniform Current Return	Electric Utility	Washington Jurisdiction	Page 2 of 2						
453	Scenario: Company Base Case UE-19	Functional Cost Summary by Classification at Uniform Current Return	Classification Analysis	Classification Analysis	04/30/19							
454	Load Factor Peak Credit Method	For the Twelve Months Ended December 31, 2018										
455	AS FILED METHOD											
456	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
457	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
458	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
459	Description	Notes	Source	Sumcost Lines	System	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Open 5
460	Rate Base				Total							
461	Production Energy				279,098,405	118,070,567	30,791,970	67,818,716	54,244,925	7,250,314	921,912	0
462	Production Demand				182,373,825	88,551,729	19,660,901	41,232,068	29,041,648	3,690,641	196,840	0
463	Transmission Energy				187,437,808	79,294,213	20,679,371	45,545,913	36,429,982	4,869,189	619,141	0
464	Transmission Demand				122,479,203	59,469,856	13,203,932	27,690,765	19,503,883	2,478,573	132,194	0
465	Distribution Energy				398	0	0	0	0	0	0	0
466	Distribution Demand				575,867,753	300,948,445	75,239,204	154,251,655	22,057,025	19,525,830	3,845,594	0
467	Distribution Customer				94,023,964	56,372,914	10,619,856	1,359,966	26,842	1,041,485	24,602,901	0
468	Common Energy				88,259,186	37,337,412	9,737,333	21,446,288	17,153,853	2,292,764	291,536	0
469	Common Demand				141,294,401	71,716,939	17,146,225	35,432,829	12,387,407	4,003,311	607,691	0
470	Common Customer				37,463,454	28,416,387	4,522,607	358,209	189,249	373,548	3,603,454	0
471	Return Requirement				1,708,298,000	840,178,461	201,601,399	395,136,410	191,034,813	45,525,655	34,821,263	0
473	Production Energy				15,342,180	6,490,398	1,692,650	3,728,029	2,981,871	398,553	50,678	0
474	Production Demand				10,025,181	4,867,733	1,080,770	2,266,547	1,596,434	202,876	10,820	0
475	Transmission Energy				10,303,551	4,358,843	1,136,755	2,503,682	2,002,574	267,662	34,034	0
476	Transmission Demand				6,732,743	3,269,088	725,827	1,522,175	1,072,138	136,248	7,267	0
477	Distribution Energy				0	0	0	0	0	0	0	0
478	Distribution Demand				31,655,740	16,543,287	4,135,937	8,479,291	1,212,486	1,073,345	211,394	0
479	Distribution Customer				5,168,545	3,098,847	583,779	74,758	1,475	57,251	1,352,434	0
480	Common Energy				4,851,652	2,052,456	535,266	1,178,913	942,956	126,034	16,026	0
481	Common Demand				7,767,024	3,942,316	942,537	1,947,760	680,942	220,064	33,405	0
482	Common Customer				2,059,385	1,562,063	248,610	19,691	10,403	20,534	198,084	0
483	Operating Expenses				93,906,000	46,185,032	11,082,130	21,720,847	10,501,280	2,502,568	1,914,142	0
485	Production Energy				125,191,173	52,961,223	13,811,913	30,420,470	24,331,869	3,252,169	413,529	0
486	Production Demand				81,804,814	39,720,380	8,819,009	18,494,878	13,026,796	1,655,458	88,293	0
487	Transmission Energy				19,314,705	8,170,947	2,130,925	4,693,321	3,753,962	501,750	63,800	0
488	Transmission Demand				12,620,985	6,128,127	1,360,612	2,853,421	2,009,796	255,407	13,622	0
489	Distribution Energy				61,881	26,178	6,827	15,037	12,027	1,608	204	0
490	Distribution Demand				57,439,541	29,827,961	7,457,198	15,378,694	2,460,089	1,935,267	380,333	0
491	Distribution Customer				28,523,410	12,492,919	3,816,736	469,192	109,107	367,642	2,267,815	0
492	Common Energy				28,693,033	12,138,381	3,165,604	6,972,181	5,576,712	745,377	94,778	0
493	Common Demand				40,092,781	20,198,534	4,795,262	9,955,054	3,880,615	1,099,437	163,879	0
494	Common Customer				14,370,676	11,285,996	1,931,795	196,237	79,758	173,078	703,811	0
495	Total Cost / Revenue From Rates				408,113,000	201,950,646	47,295,880	89,448,486	55,240,731	9,987,193	4,190,064	0
497	Production Energy				140,533,353	59,451,621	15,504,563	34,148,499	27,313,740	3,650,723	464,207	0
498	Production Demand				60,48%							
499	Distribution Energy				29,618,256	12,529,790	3,267,681	7,197,003	5,756,536	769,412	97,834	0
500	Common Energy				61,881	26,178	6,827	15,037	12,027	1,608	204	0
501	Total Energy				33,544,685	14,190,837	3,700,870	8,151,095	6,519,668	871,411	110,804	0
502	Production Demand				203,758,175	86,198,426	22,479,941	49,511,633	39,601,971	5,293,154	673,050	0
503	Transmission Demand				91,829,995	44,588,113	9,899,778	20,761,425	14,623,230	1,858,334	99,114	0
504	Distribution Demand				19,353,728	9,397,215	2,086,438	4,375,596	3,081,934	391,655	20,889	0
505	Common Demand				89,095,281	46,371,248	11,593,135	23,857,985	3,672,574	3,008,612	591,727	0
506	Total Demand				248,138,810	124,497,427	29,317,150	60,897,822	25,939,295	6,578,103	909,013	0
507	Distribution Customer				33,691,955	24,591,766	4,400,515	543,950	110,583	424,893	3,620,248	0
508	Common Customer				16,430,061	2,180,405	215,928	90,162	193,612	901,894	901,894	0
509	Total Customer				50,122,015	37,439,826	6,580,920	759,878	200,744	618,505	4,522,143	0
510	Total Cost / Revenue From Rates at Uniform Current Return				502,019,000	248,135,678	58,378,011	111,169,333	65,742,011	12,489,761	6,104,206	0
511												
512	Annual Consumption (mWh's)				5,637,843	2,374,704	619,306	1,365,905	1,113,564	145,823	18,542	0
513	Non-Coincident Peak Demand 12 Mo Avg				1,026,881	467,271	116,821	244,588	163,324	30,317	4,590	0
514	Average Number of Customers				252,698	215,665	32,233	1,899	23	2,454	425	0
516	Energy Cost per kWh				\$0.03614	\$0.03630	\$0.03630	\$0.03625	\$0.03556	\$0.03630	\$0.03630	\$0.00000
517	Demand Cost per kWh/Mo				\$20.14	\$22.20	\$20.91	\$20.75	\$13.24	\$18.08	\$16.50	\$0.00
518	Customer Cost per Cust/Mo				\$16.53	\$14.47	\$17.01	\$33.35	\$72.34	\$21.00	\$87.22	\$0.00

519	Sumcost		AMVTA UTILITIES	Functional Cost Summary by Classification at Proposed Return by Rate Schedule	Electric Utility	Washington	Electric Utility		Page 1 of 2			
520	Scenario: Company Base Case UE-19		Functional Cost Summary by Classification at Proposed Return by Rate Schedule	Rate Schedule	Washington	Classification/Analysis	Classification/Analysis		04/30/19			
521	Load Factor Peak Credit Method		For the Twelve Months Ended December 31, 2018									
522	AS FILED METHOD	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			
523		(b)		Source	System	Residential	General	Large Gen	Extra Large			
524			Notes	Sumcost Lines	Total	Service	Service	Service	Service			
525						Sch 1-2	Sch 11-12	Sch 21-22	Sch 25			
526	Description											
527	Rate Base											
528	Production Energy			394	279,098,405	118,070,567	30,791,970	67,818,716	54,244,925	7,250,314	921,912	0
529	Production Demand			395	182,373,825	88,551,729	19,660,901	41,232,068	29,041,648	3,690,641	196,840	0
530	Transmission Energy			396	187,437,808	79,294,213	20,679,371	45,545,913	36,429,982	4,869,189	619,141	0
531	Transmission Demand			397	122,479,203	59,469,856	13,203,932	27,690,765	19,503,883	2,478,573	132,194	0
532	Distribution Energy			398	0	0	0	0	0	0	0	0
533	Distribution Demand			399	575,867,753	300,948,445	75,239,204	154,251,655	22,057,025	19,526,830	3,845,594	0
534	Distribution Customer			400	94,023,964	56,372,914	10,619,856	21,569,966	26,842	1,041,485	24,602,901	0
535	Common Energy			401	88,259,186	37,373,412	9,737,333	21,446,288	17,153,853	2,292,764	291,536	0
536	Common Demand			402	141,294,401	71,716,939	17,146,225	35,432,829	12,387,407	4,003,311	607,691	0
537	Common Customer			403	37,463,454	28,416,387	4,522,607	358,209	189,249	373,548	3,603,454	0
538	Return Requirement				1,708,298,000	840,178,461	201,601,399	395,136,410	191,034,813	45,525,655	34,821,263	0
540	Production Energy			528 x 1304	21,800,176	5,213,708	4,343,213	7,191,238	4,522,625	472,945	56,447	0
541	Production Demand			529 x 1304	13,729,612	3,910,228	2,713,174	4,372,091	2,421,323	240,744	12,052	0
542	Transmission Energy			530 x 1304	14,640,633	3,501,439	2,916,829	4,829,515	3,037,319	317,622	37,909	0
543	Transmission Demand			531 x 1304	9,220,577	2,626,044	1,862,417	2,936,223	1,626,120	161,680	8,094	0
544	Distribution Energy			532 x 1304	0	0	0	0	0	0	0	0
545	Distribution Demand			533 x 1304	43,606,045	13,289,149	10,612,505	16,356,257	1,838,986	1,273,690	235,459	0
546	Distribution Customer			534 x 1304	5,707,997	2,489,290	1,497,933	144,206	2,238	67,937	1,506,393	0
547	Common Energy			535 x 1304	6,893,862	1,648,729	1,373,453	2,274,082	1,430,188	149,559	17,850	0
548	Common Demand			536 x 1304	10,673,623	3,166,845	2,418,478	3,757,162	1,032,790	261,140	37,208	0
549	Common Customer			537 x 1304	2,191,475	1,254,798	637,915	37,983	15,778	24,367	220,633	0
550	Operating Expenses				128,464,000	37,100,230	28,435,917	41,898,756	15,927,366	2,969,685	2,132,046	0
552	Production Energy			1288+1315x(288+540)	127,225,939	52,770,889	14,544,429	31,411,300	24,802,115	3,280,537	476,169	0
553	Production Demand			1289+1315x(289+541)	82,998,947	39,577,632	9,286,726	19,097,278	13,278,556	1,669,898	88,857	0
554	Transmission Energy			1290+1315x(290+542)	20,693,294	8,948,372	2,624,240	5,361,762	4,072,183	521,124	65,614	0
555	Transmission Demand			1291+1315x(291+543)	13,431,053	6,036,197	1,675,597	3,259,816	2,180,165	265,269	14,009	0
556	Distribution Energy			1294+1297+1315x(294+544)	61,869	26,173	6,826	15,034	12,025	1,607	204	0
557	Distribution Demand			1292+1295+1315x(292+545)	61,315,006	29,862,974	9,252,117	17,042,619	2,652,724	2,012,971	391,601	0
558	Distribution Customer			1293+1296+1298+1315x(293+546)	28,782,409	21,402,771	4,069,555	489,088	109,322	371,736	2,339,938	0
559	Common Energy			1299+1315x(299+547)	29,338,417	12,079,075	3,977,478	7,286,019	5,725,824	754,402	95,620	0
560	Common Demand			1300+1315x(300+548)	41,031,990	20,085,218	5,203,712	10,473,885	3,988,322	1,115,234	165,639	0
561	Common Customer			1301+1315x(301+549)	14,451,576	11,240,468	2,039,403	201,464	81,400	174,539	774,303	0
562	Total Cost / Revenue From Rates				419,330,000	200,629,770	52,100,083	95,238,244	56,902,634	10,167,315	4,291,954	0
564	Production Energy			60.64%	149,025,615	57,984,597	18,887,643	38,602,538	29,324,739	3,753,482	472,616	0
565	Transmission Energy			60.94%	35,333,927	11,549,811	5,541,069	10,191,276	7,109,502	838,746	103,523	0
566	Distribution Energy				61,869	26,173	6,826	15,034	12,025	1,607	204	0
567	Common Energy				36,232,278	13,727,804	4,770,931	9,560,101	7,156,012	903,961	113,470	0
568	Total Energy				220,653,690	83,288,386	29,206,469	58,368,949	43,602,278	5,497,796	689,813	0
569	Production Demand			39.36%	96,728,559	43,487,860	12,059,900	23,469,369	15,699,879	1,910,642	100,909	0
570	Transmission Demand			39.06%	22,651,631	8,662,241	3,538,014	6,196,039	3,806,285	426,948	22,103	0
571	Distribution Demand				104,921,051	42,652,123	19,864,621	33,998,876	4,491,710	3,286,661	627,060	0
572	Common Demand				51,705,613	23,262,063	7,622,191	14,231,027	5,021,111	1,376,374	202,847	0
573	Total Demand				276,006,853	118,054,287	43,084,726	77,895,311	29,018,985	7,000,825	952,920	0
574	Distribution Customer				34,490,406	23,892,061	5,567,488	633,293	111,559	439,673	3,846,331	0
575	Common Customer				16,643,051	12,495,266	2,677,317	239,447	97,178	198,905	934,936	0
576	Total Customer				51,133,457	36,387,327	8,244,805	872,740	208,738	638,578	4,781,267	0
577	Total Cost / Proposed Revenue From Rates				547,794,000	237,730,000	80,536,000	137,137,000	72,830,000	13,137,000	6,424,000	0
579	Annual Consumption (mWh's)		E01		5,637,843	2,374,704	619,306	1,365,905	1,113,564	145,823	18,542	0
580	Non-Coincident Peak Demand 12 Mo Avg		D02		1,026,881	467,271	116,821	244,558	163,324	30,317	4,590	0
581	Average Number of Customers		C01		252,698	251,665	32,233	1,899	23	2,454	425	0
583	Energy Cost per kWh				0.03914	0.03507	0.04716	0.04273	0.03916	0.03770	0.03720	0.00000
584	Demand Cost per kWh/Mo				22.40	21.05	30.73	26.54	14.81	19.24	17.30	0.00
585	Customer Cost per Cust/Mo				16.86	14.06	21.32	38.30	756.30	21.69	938.06	0.00

586	Sumcost	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Page 2 of 2
587	Scenario: Company Base Case UE-19											04/30/19
588	Load Factor Peak Credit Method											
589	AS FILED METHOD											
590	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
591				Source	System	Residential Service	General Service	Large Gen Service	Extra Large Gen Service	Pumping Service	Street & Area Lights	
592				Sumcost Lines	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-48	
593	Description	Notes										Open 5
594	Rate Base											
595	Production Energy				279,098,405	118,070,567	30,791,970	67,818,716	54,244,925	7,250,314	921,912	0
596	Production Demand				182,373,925	88,551,729	19,600,901	41,232,068	29,041,648	3,690,641	196,840	0
597	Transmission Energy				187,437,808	79,294,213	20,679,371	45,545,913	36,429,982	4,869,189	619,141	0
598	Transmission Demand				122,479,203	59,469,856	13,203,932	27,690,765	19,503,883	2,478,573	132,194	0
599	Distribution Energy				0	0	0	0	0	0	0	0
600	Distribution Demand				575,867,753	300,948,445	75,239,204	154,251,655	22,057,025	19,525,830	3,845,594	0
601	Distribution Customer				400	56,372,914	10,619,856	1,359,966	26,842	1,041,485	24,602,901	0
602	Common Energy				88,259,186	37,337,412	9,377,333	21,446,288	17,153,853	2,292,764	291,536	0
603	Common Demand				141,294,401	71,716,939	17,146,225	35,432,829	12,387,407	4,003,311	607,691	0
604	Common Customer				37,463,454	28,416,387	4,522,607	358,209	189,249	373,548	3,603,454	0
605	Return Requirement				1,708,298,000	840,178,461	201,601,399	395,136,410	191,034,813	45,525,655	34,821,263	0
607	Production Energy				20,988,198	8,878,906	2,315,556	5,099,967	4,079,218	545,224	69,328	0
608	Production Demand				13,714,511	6,659,089	1,478,500	3,100,651	2,183,932	277,536	14,802	0
609	Transmission Energy				14,095,322	5,962,924	1,555,089	3,425,052	2,739,534	366,163	46,559	0
610	Transmission Demand				9,210,435	4,472,133	992,936	2,082,345	1,466,692	186,389	9,941	0
611	Distribution Energy				0	0	0	0	0	0	0	0
612	Distribution Demand				43,305,252	22,631,321	5,657,988	11,599,724	1,658,688	1,468,342	289,189	0
613	Distribution Customer				601 x E1216	4,239,243	798,613	102,269	2,018	78,320	1,850,338	0
614	Common Energy				6,637,090	2,807,773	732,247	1,612,761	1,289,970	172,416	21,924	0
615	Common Demand				10,625,338	5,393,113	1,289,396	2,664,549	931,533	301,049	45,698	0
616	Common Customer				2,817,252	2,136,912	340,100	26,937	14,232	28,091	270,980	0
617	Operating Expenses				128,464,000	63,181,416	15,160,424	29,714,266	14,365,817	3,423,529	2,618,559	0
619	Production Energy				127,012,572	53,731,753	14,012,862	30,863,056	24,685,872	3,299,485	419,545	0
620	Production Demand				82,994,988	40,298,270	8,947,316	18,763,959	13,216,322	1,679,543	89,578	0
621	Transmission Energy				20,550,336	8,693,671	2,267,248	4,993,570	3,994,116	533,849	67,881	0
622	Transmission Demand				13,428,394	6,520,165	1,447,655	3,035,965	2,138,370	271,746	14,494	0
623	Distribution Energy				61,869	26,173	6,826	15,034	12,025	1,607	204	0
624	Distribution Demand				61,236,151	31,812,105	7,953,248	16,395,654	2,605,457	2,064,001	405,687	0
625	Distribution Customer				29,139,627	21,861,536	3,886,223	4,780,994	109,264	374,458	2,430,054	0
626	Common Energy				29,271,102	12,382,928	3,229,380	7,112,647	5,689,064	760,394	96,688	0
627	Common Demand				41,019,332	20,668,853	4,907,714	10,187,427	3,961,716	1,125,696	167,865	0
628	Common Customer				14,615,629	11,471,722	1,961,328	198,568	80,994	175,515	727,502	0
629	Total Cost / Revenue From Rates				419,330,000	207,467,177	48,619,798	92,043,973	56,493,261	10,286,293	4,419,498	0
631	Production Energy				148,000,771	62,610,658	16,328,418	35,963,023	28,765,090	3,844,709	488,873	0
632	Transmission Energy				34,645,658	14,656,596	3,822,337	8,418,622	6,733,651	900,012	114,441	0
633	Distribution Energy				61,869	26,173	6,826	15,034	12,025	1,607	204	0
634	Common Energy				35,908,192	15,190,702	3,961,628	8,725,408	6,979,034	932,810	118,611	0
635	Total Energy				218,616,490	92,484,129	24,119,208	53,122,087	42,489,799	5,679,137	704,380	0
636	Production Demand				96,709,498	46,957,359	10,425,816	21,864,610	15,400,254	1,957,079	124,330	0
637	Transmission Demand				22,638,830	10,992,298	2,440,590	5,118,310	3,605,062	458,135	24,435	0
638	Distribution Demand				104,541,403	54,443,426	13,611,235	27,995,377	4,264,145	3,532,343	694,875	0
639	Common Demand				51,644,670	26,061,967	6,197,110	12,851,976	4,893,309	1,426,745	213,544	0
640	Total Demand				275,534,401	138,455,050	32,674,751	67,830,273	28,162,770	7,374,302	1,037,254	0
641	Distribution Customer				36,210,229	26,100,779	4,684,836	580,363	111,282	403,777	4,280,191	0
642	Common Customer				17,432,881	13,608,634	2,301,428	225,506	95,226	252,606	998,482	0
643	Total Customer				53,643,110	39,709,413	6,986,264	805,869	206,508	656,383	5,278,673	0
644	Total Cost / Revenue From Rates at Uniform Requested Return				547,794,000	270,648,592	63,780,222	121,758,229	70,859,078	13,709,822	7,038,057	0
645	Annual Consumption (mWh's)		E01		5,637,843	2,374,704	619,306	1,365,905	1,113,564	145,823	18,542	0
647	Non-Coincident Peak Demand 12 Mo Avg		D02		1,026,881	467,271	116,821	244,558	163,324	30,317	4,590	0
648	Average Number of Customers		C01		252,698	152,665	32,233	1,899	23	2,454	425	0
650	Energy Cost per kWh				\$0.03878	\$0.03895	\$0.03895	\$0.03889	\$0.03816	\$0.03895	\$0.03895	\$0.00000
651	Demand Cost per kWh/Mo				\$23.36	\$24.69	\$23.31	\$23.11	\$14.37	\$20.27	\$18.63	\$0.00
652	Customer Cost per Cust/Mo				\$17.69	\$15.34	\$18.06	\$35.37	\$748.22	\$22.29	\$1,035.64	\$0.00

1020	Sumcost	AVISTA UTILITIES	Miscellaneous Query Results	For the Twelve Months Ended December 31, 2018	(f)	(g)	(h)	(i)	Electric Utility	Washington	04/30/19
1021	Scenario: Company Base Case UE-19		Miscellaneous Query Results						Database Query Results		
1022	Load Factor Peak Credit Method		For the Twelve Months Ended December 31, 2018								
1023	AS FILED METHOD										
1024	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1025	DB Query	Criteria	Factor	Database	System	Residential	General	Large Gen	Extra Large	Pumping	Street &
1026	Name	Name	Name	Query Ref	Total	Sch 1-2	Sch 11-12	Sch 21-22	Gen Service	Service	Area Lights
1027	Description								Sch 25	Sch 31-32	Sch 41-48
1028											Open 5
1145	Demand Side Management - Tariff Rider	Sumcost Lines		1103	0	0	0	0	0	0	0
1146	Customer Service, Info & Sales - Energy Classified	Sumcost Lines	5.50%	1094	59,000	24,960	6,509	14,337	11,467	1,533	195
1147	Customer Service, Info & Sales - Customer Classified	Sumcost Lines		1096	13,091,114	11,096,211	1,668,445	97,702	95,562	126,253	16,942
1148	General - Energy Classified	Sumcost Lines			27,162,780	11,289,679	3,099,646	6,696,614	5,285,056	701,812	89,973
1149	General - Demand Classified	Sumcost Lines			37,866,465	18,713,462	4,715,384	9,572,592	3,616,821	1,032,176	155,430
1150	General - Customer Classified	Sumcost Lines			13,517,788	10,544,735	1,879,675	187,920	75,692	163,576	666,190
1151	Total				384,741,000	186,167,257	46,779,689	86,187,464	52,312,278	9,346,233	3,948,080
1152	Check - Total Expenses less Other Revenues, Commission Fees, Uncollectibles				384,741,000	186,167,257	46,779,689	86,187,464	52,312,278	9,346,233	3,948,080
1153											
1154	Uniform Current Return										
1155	Total Income Tax Items at Uniform Current Return	Sumcost Lines	5.50%	8,555%	80,330,000	3,950,806	947,999	1,858,066	898,311	214,077	163,741
1156	Production - Energy Classified	Sumcost Lines			1,312,416	555,208	144,794	318,907	255,078	34,093	4,335
1157	Production - Demand Classified	Sumcost Lines			857,584	416,400	92,452	193,887	136,564	17,355	926
1158	Transmission - Energy Classified	Sumcost Lines			881,397	372,868	97,241	214,172	171,306	22,897	2,911
1159	Transmission - Demand Classified	Sumcost Lines			575,939	279,648	62,089	130,211	91,714	11,655	622
1160	Distribution - Demand Classified	Sumcost Lines			2,707,927	1,415,162	353,800	725,344	103,720	91,817	18,083
1161	Distribution - Customer Classified	Sumcost Lines			442,133	265,085	49,938	6,395	126	4,897	115,691
1162	Demand Side Management - Energy Classified	Sumcost Lines			0	0	0	0	0	0	0
1163	Demand Side Management - Demand Classified	Sumcost Lines			0	0	0	0	0	0	0
1164	General - Energy Classified	Sumcost Lines			415,025	175,573	45,788	100,848	80,663	10,781	1,371
1165	General - Demand Classified	Sumcost Lines			664,414	337,238	80,627	166,617	58,250	18,825	2,858
1166	General - Customer Classified	Sumcost Lines			176,166	133,624	21,267	1,684	890	1,757	16,945
1167											
1168	Operating Expense Summary Excl Revenue Conv Items with Uniform Current Return Tax Expense										
1169	Production - Energy Classified	Sumcost Lines			118,648,501	50,193,393	13,090,082	28,830,652	23,060,250	3,082,206	391,917
1170	Production - Demand Classified	Sumcost Lines			77,529,576	37,644,536	8,358,115	17,528,309	12,345,997	1,568,941	83,679
1171	Transmission - Energy Classified	Sumcost Lines			17,935,798	7,587,610	1,978,795	4,358,258	3,485,960	465,929	59,245
1172	Transmission - Demand Classified	Sumcost Lines			11,719,952	5,690,630	1,263,475	2,649,711	1,866,313	237,173	12,650
1173	Distribution - Demand Classified	Sumcost Lines			53,291,621	27,669,101	6,917,468	14,267,962	2,289,108	1,795,198	352,784
1174	Distribution - Customer Classified	Sumcost Lines			13,863,734	9,251,814	1,953,420	346,166	8,397	221,608	2,082,329
1175	Demand Side Management - Energy Classified	Sumcost Lines			0	0	0	0	0	0	0
1176	Demand Side Management - Demand Classified	Sumcost Lines			0	0	0	0	0	0	0
1177	Demand Side Management - Tariff Rider	Sumcost Lines			1103	0	0	0	0	0	0
1178	Customer Service, Info & Sales - Energy Classified	Sumcost Lines			59,000	24,960	6,509	14,337	11,467	1,533	195
1179	Customer Service, Info & Sales - Customer Classified	Sumcost Lines			13,091,114	11,096,211	1,668,445	97,702	95,562	126,253	16,942
1180	General - Energy Classified	Sumcost Lines			27,131,327	11,477,712	2,993,306	6,592,699	5,273,182	704,807	89,620
1181	General - Demand Classified	Sumcost Lines			37,864,620	19,074,632	4,528,133	9,400,907	3,668,247	1,038,007	154,694
1182	General - Customer Classified	Sumcost Lines			13,605,758	10,687,842	1,830,284	186,185	75,561	164,064	661,822
1183	Total				384,741,000	190,398,440	44,578,033	84,272,866	52,180,046	9,405,720	3,905,876
1184											
1185	Uniform Proposed Return										
1186	Total Income Tax Items at Uniform Proposed Return	Sumcost Lines	7.52%	13,40%	172,190,000	8,468,682	2,032,066	3,982,826	1,925,559	458,881	350,985
1187	Production - Energy Classified	Sumcost Lines			2,813,207	1,190,107	310,371	683,587	546,768	73,080	9,293
1188	Production - Demand Classified	Sumcost Lines			1,838,259	892,568	198,174	415,604	292,729	37,200	1,984
1189	Transmission - Energy Classified	Sumcost Lines			1,899,302	799,256	208,440	459,086	367,200	49,080	6,241
1190	Transmission - Demand Classified	Sumcost Lines			1,234,544	599,434	133,091	279,112	196,592	24,983	1,332
1191	Distribution - Demand Classified	Sumcost Lines			5,804,530	3,033,447	758,383	1,554,799	222,326	196,813	38,762
1192	Distribution - Customer Classified	Sumcost Lines			947,726	568,218	107,044	13,708	271	10,498	247,988
1193	Demand Side Management - Energy Classified	Sumcost Lines			0	0	0	0	0	0	0
1194	Demand Side Management - Demand Classified	Sumcost Lines			0	0	0	0	0	0	0
1195	General - Energy Classified	Sumcost Lines			889,619	376,347	98,149	216,170	172,904	23,110	2,939
1196	General - Demand Classified	Sumcost Lines			1,424,194	722,880	172,827	357,150	124,860	40,352	6,125
1197	General - Customer Classified	Sumcost Lines			377,617	286,426	45,586	3,611	1,908	3,765	36,321
1198											
1199	Operating Expense Summary Excluding Revenue Conversion Items with Uniform Proposed Return Tax Expense										
1200	Production - Energy Classified	Sumcost Lines			120,149,292	50,828,291	13,255,659	29,195,333	23,351,941	3,121,193	396,875
1201	Production - Demand Classified	Sumcost Lines			78,510,252	38,120,703	8,463,837	17,750,025	12,502,162	1,588,787	84,738
1202	Transmission - Energy Classified	Sumcost Lines			18,943,704	8,013,997	2,089,994	4,603,171	3,681,855	492,112	62,574

1020	Sumcost	AVISTA UTILITIES	Miscellaneous Query Results	Database Query Ref	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	04/30/19
1021	Scenario: Company Base Case UE-19	Miscellaneous Query Results	For the Twelve Months Ended December 31, 2018										
1022	Load Factor Peak Credit Method												
1023	AS FILED METHOD												
1024	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1025	DB Query Criteria	Name	Factor	Database Query Ref	System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Area Lights Sch 41-48	Street & Area Lights Sch 41-48	Open 5
1026	Description	Name	Name	Query Ref									
1260	Production Related Taxes Other Than Income	OI_Tax_P			14,151,000	6,336,052	1,547,132	3,344,031	2,553,974	335,503	34,306	34,306	0
1261	Transmission Related Taxes Other Than Income	OI_Tax_T			4,807,000	2,152,315	525,550	1,135,945	867,568	113,968	11,654	11,654	0
1262	Distribution Related Taxes Other Than Income	OI_Tax_D			9,612,000	5,193,236	1,229,085	2,189,068	310,896	290,646	399,071	399,071	0
1263	Other (General) Taxes Other Than Income	OI_Tax_O			0	0	0	0	0	0	0	0	0
1264	Total Taxes Other Than Income				28,570,000	13,681,602	3,301,768	6,669,044	3,732,438	740,117	445,031	445,031	0
1265	Production Related Other Income Related Items	WNP3			0	0	0	0	0	0	0	0	0
1266	Production Related Operating Revenue	Rev_P			-35,964,000	-16,102,733	-3,931,953	-8,498,675	-6,490,788	-852,663	-87,188	-87,188	0
1269	Transmission Related Operating Revenue	Rev_T			-8,740,000	-3,913,299	-955,546	-2,065,355	-1,577,396	-207,215	-21,188	-21,188	0
1270	Distribution Related Operating Revenue	Rev_D			-3,871,000	-2,091,450	-494,984	-881,594	-125,206	-117,050	-160,716	-160,716	0
1271	DSM Tariff Rider Revenue	Rev_DSM			0	0	0	0	0	0	0	0	0
1272	Proposed Return				-48,575,000	-22,107,482	-5,382,483	-11,445,623	-8,193,390	-1,176,929	-269,092	-269,092	0
1273	Total Income Tax Items at Proposed Return				17,219,000	3,157,819	4,735,330	6,463,933	2,243,534	366,466	251,977	251,977	0
1274	Production - Energy Classified	Sumcost Lines		1062 x 1304 x 1318	2,978,548	443,769	723,260	1,109,429	637,058	58,363	6,670	6,670	0
1276	Production - Demand Classified	Sumcost Lines		1063 x 1304 x 1318	1,841,335	332,823	461,807	674,505	341,068	29,708	1,424	1,424	0
1277	Transmission - Energy Classified	Sumcost Lines		1064 x 1304 x 1318	2,000,343	298,028	485,729	745,074	427,838	39,195	4,479	4,479	0
1278	Transmission - Demand Classified	Sumcost Lines		1065 x 1304 x 1318	1,236,609	223,518	310,142	452,986	229,056	19,952	956	956	0
1279	Distribution - Demand Classified	Sumcost Lines		1066 x 1304 x 1318	5,865,780	1,131,118	1,767,262	2,523,363	259,040	157,176	27,821	27,821	0
1280	Distribution - Customer Classified	Sumcost Lines		1067 x 1304 x 1318	670,261	211,878	249,445	22,247	315	8,384	177,992	177,992	0
1281	Demand Side Management - Energy Classified	Sumcost Lines		1068 x 1304 x 1318	0	0	0	0	0	0	0	0	0
1282	Demand Side Management - Demand Classified	Sumcost Lines		1069 x 1304 x 1318	0	0	0	0	0	0	0	0	0
1283	General - Energy Classified	Sumcost Lines		1070 x 1304 x 1318	941,905	140,333	228,716	350,834	201,457	18,456	2,109	2,109	0
1284	General - Demand Classified	Sumcost Lines		1071 x 1304 x 1318	1,434,026	269,549	402,740	579,636	145,479	32,225	4,396	4,396	0
1285	General - Customer Classified	Sumcost Lines		1072 x 1304 x 1318	250,192	106,803	106,230	5,860	2,223	3,007	26,070	26,070	0
1286	Operating Expense Summary Excluding Revenue Conversion Items with Proposed Return Tax Expense												
1287	Production - Energy Classified	Sumcost Lines		1076+1275	120,314,634	50,081,954	13,668,548	29,621,174	23,442,231	3,106,476	394,252	394,252	0
1288	Production - Demand Classified	Sumcost Lines		1077+1276	78,513,327	37,560,958	8,727,469	18,008,926	12,550,501	1,581,295	84,178	84,178	0
1289	Transmission - Energy Classified	Sumcost Lines		1082+1277	19,054,744	7,512,769	2,367,283	4,889,159	3,742,492	482,228	60,813	60,813	0
1290	Transmission - Demand Classified	Sumcost Lines		1083+1278	12,380,623	5,634,501	1,511,528	2,972,485	2,003,655	245,470	12,984	12,984	0
1292	Distribution - Demand Classified	Sumcost Lines		1089+1279+1306+SO3D/SO3T	56,449,474	27,385,056	8,330,929	16,065,980	2,444,429	1,860,558	362,522	362,522	0
1293	Distribution - Customer Classified	Sumcost Lines		1090+1280+1306+SO3C/SO3T	14,091,862	9,198,607	2,152,927	362,018	8,586	225,994	2,144,629	2,144,629	0
1294	Demand Side Management - Energy Classified	Sumcost Lines		1100+1281	0	0	0	0	0	0	0	0	0
1295	Demand Side Management - Demand Classified	Sumcost Lines		1101+1282	0	0	0	0	0	0	0	0	0
1296	Demand Side Management - Tariff Rider	Sumcost Lines		1103	0	0	0	0	0	0	0	0	0
1297	Customer Service, Info & Sales - Energy Classified	Sumcost Lines		1094	59,000	24,960	6,509	14,337	11,467	1,533	195	195	0
1298	Customer Service, Info & Sales - Customer Classified	Sumcost Lines		1096	13,091,114	11,096,211	1,658,445	97,702	95,562	126,253	16,942	16,942	0
1299	General - Energy Classified	Sumcost Lines		1106+1283	27,688,207	11,442,472	3,176,234	6,842,685	5,393,976	712,482	90,358	90,358	0
1300	General - Demand Classified	Sumcost Lines		1107+1284	38,634,232	19,006,944	4,850,246	9,813,926	3,755,476	1,051,407	156,233	156,233	0
1301	General - Customer Classified	Sumcost Lines		1108+1285	13,679,784	10,661,022	1,915,247	190,360	76,894	165,315	670,947	670,947	0
1302	Total				393,927,000	189,605,452	48,365,365	88,878,753	53,525,269	9,558,109	3,994,052	3,994,052	0
1303	Proposed Rate of Return by Schedule				7.520%	4.42%	14.11%	10.60%	8.34%	6.52%	6.12%	6.12%	0
1305	Proposed Revenue Increase				45,775,000	21,656,000	5,475,000	11,460,000	6,086,000	1,098,000	6	6	0
1306	Miscellaneous Revenue Increase				0	0	0	0	0	0	0	0	0
1307	Uncollectibles				173,000	82,179	20,458	43,312	23,001	4,150	-100	-100	0
1308	Commission Fees				92,000	43,702	10,880	23,033	12,232	2,207	-53	-53	0
1309	Washington Excise Tax				1,766,000	838,894	208,840	442,128	234,798	42,361	-1,021	-1,021	0
1310	Federal Income Tax				9,186,000	3,438,195	1,585,676	2,691,289	1,212,991	211,876	45,973	45,973	0
1311	Adjusted Revenue Conversion Items				25,403,000	11,024,318	3,734,718	6,559,491	3,317,365	609,206	297,902	297,902	0
1312	Adjusted Rate Revenue excl Conversion Items				522,391,000	226,705,682	76,801,282	130,777,509	69,452,635	12,527,794	6,126,098	6,126,098	0
1314	Adjusted Revenue Conversion Ratio				0.048628	0.048628	0.048628	0.048628	0.048628	0.048628	0.048628	0.048628	0
1315	Adjusted Income Tax Allocator				101,780,000	18,665,589	27,990,122	38,207,743	13,261,334	2,166,149	1,489,062	1,489,062	0
1316	Adjusted Income Tax Items				17,219,000	4,735,330	3,157,819	6,463,933	2,243,534	366,466	251,977	251,977	0
1317	Adjusted Return				128,464,000	37,100,230	28,435,917	41,898,756	15,927,366	2,969,685	2,132,046	2,132,046	0
1318	Adjusted Income Tax Ratio				0.134038	0.085116	0.166526	0.154275	0.140860	0.123402	0.118158	0.118158	0

1319	Sumcost	AVISTA UTILITIES	General (Common) Cost Functional Allocation	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1320	Scenario: Company Base Case UE-19		For the Twelve Months Ended December 31, 2018												
1321	Load Factor Peak Credit Method														
1322	AS FILED METHOD														
1323	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1324															
1325															
1326	Description		Notes	Source	System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 41-48	Street & Area Lights Sch 41-48	Open 5			
1327															
1388	S19 Allocator by Function and Class				93,372,000	49,394,215	11,260,503	18,733,913	11,227,876	2,225,303	530,190	0			
1389	Production - Energy		Energy		34,211,451	26,641,514	3,159,920	6,959,692	744,039	44,639	94,608	0			
1390	Production - Demand		Demand		41,170,747	18,715,486	2,017,632	4,231,299	2,980,299	378,739	20,200	0			
1391	Transmission - Energy		Customer		17,989,802	5,510,938	608,803	1,339,114	1,071,093	143,161	18,294	0			
1392	Transmission - Demand				3,601,062	1,748,998	388,274	814,148	573,442	133,997	3,887	0			
1393	Distribution - Demand				18,854,198	9,695,582	2,423,963	5,048,377	923,220	629,059	133,997	0			
1394	Distribution - Customer				5,888,802	1,124,112	1,124,112	236,715	6,184	139,261	243,822	0			
1395	Customer Relations - Customer				12,101,000	10,251,202	1,532,150	90,261	95,472	116,638	15,277	0			
1396	Customer Relations - Energy				59,000	24,960	6,509	14,337	11,467	1,533	195	0			
1397	Demand Side Management - Energy Classified				0	0	0	0	0	0	0	0			
1398	Demand Side Management - Demand Classified				0	0	0	0	0	0	0	0			
1399															
1400	S21 Allocator by Function and Class				27,082,748	13,029,233	3,141,879	6,316,337	3,442,342	705,812	447,146	0			
1401	Production - Energy		Energy		8,265,057	3,496,473	911,855	2,008,344	1,606,378	214,707	27,301	0			
1402	Production - Demand		Demand		15,073,252	2,622,319	582,226	1,221,022	860,022	109,292	5,829	0			
1403	Transmission - Energy		Customer		2,212,751	936,088	244,125	537,681	430,065	57,482	7,309	0			
1404	Transmission - Demand				1,445,898	702,057	155,876	326,897	230,248	29,260	1,561	0			
1405	Distribution - Demand				8,226,642	4,300,634	1,075,138	2,203,091	315,293	279,016	53,669	0			
1406	Distribution - Customer				1,531,688	971,862	172,668	19,302	335	16,054	351,476	0			
1407															
1408	S22 Allocator by Function and Class				32,585,219	17,688,592	3,838,269	6,357,363	3,488,210	758,826	453,961	0			
1409	Production - Energy		Energy		8,265,057	3,496,473	911,855	2,008,344	1,606,378	214,707	27,301	0			
1410	Production - Demand		Demand		15,073,252	2,622,319	582,226	1,221,022	860,022	109,292	5,829	0			
1411	Transmission - Energy		Customer		7,034,159	936,088	244,125	537,681	430,065	57,482	7,309	0			
1412	Transmission - Demand				1,405,898	702,057	155,876	326,897	230,248	29,260	1,561	0			
1413	Distribution - Demand				8,226,642	4,300,634	1,075,138	2,203,091	315,293	279,016	53,669	0			
1414	Distribution - Customer				1,531,688	971,862	172,668	19,302	335	16,054	351,476	0			
1415	Customer Relations - Customer				5,502,471	4,659,359	696,390	41,025	45,868	53,014	6,815	0			
1416	Customer Relations - Energy				0	0	0	0	0	0	0	0			
1417	Demand Side Management - Energy Classified				0	0	0	0	0	0	0	0			
1418	Demand Side Management - Demand Classified				0	0	0	0	0	0	0	0			
1419															
1420	S23 Allocator by Function and Class				1,000	603	122	160	86	21	9	0			
1421	Production - Energy		Energy		192	81	21	47	37	5	1	0			
1422	Production - Demand		Demand		295	13	28	20	20	3	0	0			
1423	Transmission - Energy		Customer		369	27	63	15	12	7	0	0			
1424	Transmission - Demand				41	20	4	9	20	1	0	0			
1425	Distribution - Demand				210	109	27	56	9	7	1	0			
1426	Distribution - Customer				48	32	7	1	32	1	7	0			
1427	Customer Relations - Customer				321	273	41	2	1	3	1	0			
1428	Customer Relations - Energy				0	0	0	0	0	0	0	0			
1429	Demand Side Management - Energy Classified				0	0	0	0	0	0	0	0			
1430	Demand Side Management - Demand Classified				0	0	0	0	0	0	0	0			
1431															
1432	S24 Allocator by Function and Class				1,757,827,000	860,136,246	207,770,228	410,711,076	194,635,452	47,348,168	37,225,831	0			
1433	Production - Energy		Energy		561,189,082	337,350,787	37,218,766	81,973,587	65,566,725	8,763,573	1,114,330	0			
1434	Production - Demand		Demand		1,075,120,918	220,438,213	23,764,451	49,837,822	35,103,112	4,440,938	237,923	0			
1435	Transmission - Energy		Customer		121,517,000	225,838,294	24,695,312	54,590,944	43,504,697	5,814,787	739,378	0			
1436	Transmission - Demand				146,264,706	71,018,922	15,768,139	33,068,321	23,291,544	2,959,972	157,866	0			
1437	Distribution - Demand				708,418,000	370,238,382	92,562,171	189,748,554	271,137,131	24,021,429	4,710,333	0			
1438	Distribution - Customer				121,517,000	74,438,032	13,761,399	1,691,797	32,242	1,327,529	30,266,000	0			
1439															
1440	S25 Allocator by Function and Class				57,629,781	30,292,090	7,077,079	11,630,518	7,169,890	1,391,629	68,575	0			
1441	Production - Energy		Energy		18,467,103	7,812,375	2,037,412	4,487,361	3,589,224	479,731	61,000	0			
1442	Production - Demand		Demand		24,849,848	12,067,128	5,859,202	1,300,903	2,726,202	1,921,999	13,024	0			
1443	Transmission - Energy		Customer		10,955,643	3,298,187	363,878	801,433	641,028	85,679	10,895	0			
1444	Transmission - Demand				2,155,164	1,046,441	487,251	343,194	43,613	343,194	2,326	0			
1445	Distribution - Demand				10,627,556	5,395,149	1,348,825	2,845,285	607,926	350,043	80,328	0			
1446	Distribution - Customer				4,357,114	3,166,847	951,454	217,413	5,849	123,207	-107,655	0			
1447	Customer Relations - Customer				6,598,529	5,591,843	835,160	49,236	49,604	63,624	8,462	0			
1448	Customer Relations - Energy				59,000	24,960	6,509	14,337	11,467	1,533	195	0			
1449	Demand Side Management - Energy Classified				0	0	0	0	0	0	0	0			
1450	Demand Side Management - Demand Classified				0	0	0	0	0	0	0	0			

1319	Sumcost	AVISTA UTILITIES	General (Common) Cost Functional Allocation	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1320	Scenario: Company Base Case UE-19		For the Twelve Months Ended December 31, 2018												
1321	Load Factor Peak Credit Method	(c)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1322	AS FILED METHOD	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1323			Source	System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48					
1324		Notes													
1325	Description														Open 5
1451															
1452	Operating Expense Before A&G - Production			186,993,000	83,725,348	20,443,990	44,188,430	33,748,823	4,433,380	453,329					
1453	Energy			113,093,366	47,843,333	12,477,203	27,480,798	21,980,567	2,937,897	373,568					
1454	Demand			73,899,634	35,882,015	7,966,787	16,707,632	11,767,956	1,495,483	79,761					
1455	Customer			0	0	0	0	0	0	0					
1456	Revenue			0	0	0	0	0	0	0					
1457															
1458	Operating Expense Before A&G - Transmission			20,552,000	9,202,014	2,246,955	4,856,656	3,709,228	487,263	49,824					
1459	Energy			12,429,850	5,258,358	1,371,343	3,020,356	2,415,837	322,898	41,056					
1460	Demand			8,122,150	3,943,715	875,612	1,836,300	1,293,391	164,365	8,766					
1461	Customer			0	0	0	0	0	0	0					
1462	Revenue			0	0	0	0	0	0	0					
1463															
1464	Operating Expense Before A&G - Distribution			24,743,000	13,834,291	3,548,075	5,285,091	929,404	768,320	377,819					
1465	Energy			0	0	0	0	0	0	0					
1466	Demand			18,854,198	9,695,582	2,423,963	5,048,377	923,220	629,059	133,997					
1467	Customer			5,888,802	4,138,709	1,124,112	236,715	6,184	139,261	243,822					
1468	Revenue			0	0	0	0	0	0	0					
1469															
1470	Operating Expense Before A&G - Customer Relations			12,160,000	10,276,161	1,538,659	104,598	106,939	118,171	15,472					
1471	Energy			59,000	24,960	6,509	14,337	11,467	1,533	195					
1472	Demand			0	0	0	0	0	0	0					
1473	Customer			12,101,000	10,251,202	1,532,150	90,261	95,472	116,638	15,277					
1474	Revenue			0	0	0	0	0	0	0					
1475															
1476	Operating Expense Before A&G - DSM			0	0	0	0	0	0	0					
1477	Energy			0	0	0	0	0	0	0					
1478	Demand			0	0	0	0	0	0	0					
1479	Customer			0	0	0	0	0	0	0					
1480	Revenue			0	0	0	0	0	0	0					
1481															
1482	Other Purchased Power Exp. Acct 557 P S01			3,157,000	1,413,534	345,156	746,033	569,776	74,849	7,654					
1483	Purchased Power Account 555 P S01			73,242,000	32,793,805	8,007,566	17,307,862	13,218,726	1,736,480	177,561					
1484	Fuel Account 501 P D01			12,301,632	5,204,117	1,357,197	2,989,200	2,390,917	319,567	40,635					
1485	Fuel Account 501 P E02			18,200,541	8,837,284	1,962,118	4,114,877	2,898,298	368,319	19,644					
1486	Fuel Account 547 P D01			27,853,659	11,983,205	3,072,917	6,168,171	5,413,534	723,567	92,005					
1487	Fuel Account 547 P E02			4,521,088	2,195,217	487,398	1,022,152	719,949	91,492	4,880					
1488	Wholesale Account 565 T D01			6,918,912	2,926,996	763,340	1,681,241	1,344,744	179,737	22,884					
1489	Wholesale Account 565 T E02			1,974,000	849,629	295,149	494,177	262,446	47,339	25,260					
1490	Uncollectibles Account 904 F R R01			0	0	0	0	0	0	0					
1491	DSM Tariff Rider Account 908 DSM R02			0	0	0	0	0	0	0					
1492															
1493	Accumulated Depreciation - Production			-366,301,000	-164,009,768	-40,047,777	-86,560,813	-66,110,056	-8,684,559	-888,027					
1494	Energy			-221,538,845	-93,770,410	-24,441,621	-53,832,196	-43,057,781	-5,755,053	-731,783					
1495	Demand			-144,762,155	-70,239,358	-15,606,156	-32,728,616	-23,052,275	-2,929,506	-156,245					
1496	Customer			0	0	0	0	0	0	0					
1497	Revenue			0	0	0	0	0	0	0					
1498															
1499	Accumulated Depreciation - Transmission			-142,967,000	-64,012,887	-15,630,617	-33,784,619	-25,802,704	-3,389,577	-346,596					
1500	Energy			-86,466,442	-36,579,004	-9,539,546	-21,010,665	-16,805,419	-2,246,193	-285,614					
1501	Demand			-56,500,558	-27,433,883	-6,091,071	-12,773,954	-8,997,285	-1,143,384	-60,982					
1502	Customer			0	0	0	0	0	0	0					
1503	Revenue			0	0	0	0	0	0	0					
1504															
1505	Accumulated Depreciation - Distribution			-349,611,000	-192,616,594	-44,504,781	-77,193,234	-10,982,487	-10,317,902	-13,996,001					
1506	Energy			0	0	0	0	0	0	0					
1507	Demand			-285,984,000	-149,579,982	-37,396,036	-76,551,872	-10,974,212	-9,704,896	-1,777,001					
1508	Customer			-63,627,000	-43,036,612	-7,108,745	-641,362	-8,275	-613,006	-12,719,000					
1509	Revenue			0	0	0	0	0	0	0					
1510															
1511	Common (General) O&M Summary			45,965,168	24,403,163	5,510,680	9,201,811	5,402,189	1,092,466	354,858					
1512	Production - Energy			13,562,452	5,737,497	1,496,299	3,295,569	2,635,967	352,320	447,999					
1513	Production - Demand			8,862,237	4,303,065	955,398	2,003,623	1,411,244	179,342	9,565					
1514	Transmission - Energy			2,828,392	1,196,531	312,047	687,277	549,720	73,475	9,343					
1515	Transmission - Demand			1,848,182	897,386	199,244	417,847	294,309	37,401	1,995					

1319	Sumcost	AVISTA UTILITIES	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1320	Scenario: Company Base Case UE-19	General (Common) Cost Functional Allocation	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1321	Load Factor Peak Credit Method	For the Twelve Months Ended December 31, 2018	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1322	AS FILED METHOD		(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1323	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1324														
1325														
1326	Description	Notes	Source	System Total	Residential Service Sch 1-2	General Service Sch 11-12	Large Gen Service Sch 21-22	Extra Large Gen Service Sch 25	Pumping Service Sch 31-32	Street & Area Lights Sch 41-48	Open 5			
1327														
1516	Distribution - Demand		5,114,342	9,898,483	5,114,342	1,278,621	2,650,521	454,482	331,823	68,693	0			
1517	Distribution - Customer		1,885,010	2,733,480	1,885,010	480,474	95,292	2,431	57,682	212,591	0			
1518	Customer Relations - Customer		5,259,987	6,209,851	5,259,987	786,160	46,314	49,742	59,848	7,800	0			
1519	Customer Relations - Energy		9,345	22,091	9,345	2,437	5,368	4,293	574	73	0			
1520	Demand Side Management - Energy Classified		0	0	0	0	0	0	0	0	0			
1521	Demand Side Management - Demand Classified		0	0	0	0	0	0	0	0	0			
1522														
1523	Common (General) Depr & Amort Summary													
1524	Production - Energy		16,190,589	31,380,932	16,190,589	3,693,361	6,708,830	3,474,998	783,049	530,104	0			
1525	Production - Demand		3,134,209	7,408,728	3,134,209	817,380	1,800,263	1,439,943	192,461	24,472	0			
1526	Transmission - Energy		4,841,153	4,841,153	2,350,625	521,903	1,094,514	770,917	97,969	5,225	0			
1527	Transmission - Demand		2,894,640	2,894,640	1,224,357	319,356	703,375	562,996	75,196	9,562	0			
1528	Distribution - Demand		1,891,471	9,858,680	918,405	203,911	427,634	301,202	38,277	2,042	0			
1529	Distribution - Customer		5,153,572	1,835,551	1,164,645	206,910	23,131	402	19,239	421,204	0			
1530	Customer Relations - Customer		2,244,557	2,650,710	2,244,557	335,473	19,763	22,096	25,539	3,283	0			
1531	Customer Relations - Energy		0	0	0	0	0	0	0	0	0			
1532	Demand Side Management - Energy Classified		0	0	0	0	0	0	0	0	0			
1533	Demand Side Management - Demand Classified		0	0	0	0	0	0	0	0	0			
1534														
1535	Common (General) Taxes Other Than Income Summary													
1536	Production - Energy		0	0	0	0	0	0	0	0	0			
1537	Production - Demand		0	0	0	0	0	0	0	0	0			
1538	Transmission - Energy		0	0	0	0	0	0	0	0	0			
1539	Transmission - Demand		0	0	0	0	0	0	0	0	0			
1540	Distribution - Demand		0	0	0	0	0	0	0	0	0			
1541	Distribution - Customer		0	0	0	0	0	0	0	0	0			
1542	Customer Relations - Customer		0	0	0	0	0	0	0	0	0			
1543	Customer Relations - Energy		0	0	0	0	0	0	0	0	0			
1544	Demand Side Management - Energy Classified		0	0	0	0	0	0	0	0	0			
1545	Demand Side Management - Demand Classified		0	0	0	0	0	0	0	0	0			
1546														
1547	Common (General) Rate Base Summary													
1548	Production - Energy		137,470,738	267,017,041	137,470,738	31,406,165	57,237,326	29,730,508	6,669,623	4,502,681	0			
1549	Production - Demand		26,993,150	63,808,558	26,993,150	7,039,779	15,504,971	12,401,685	1,657,595	210,771	0			
1550	Transmission - Energy		20,245,039	24,451,029	10,343,831	2,697,598	5,941,408	4,752,346	635,180	80,766	0			
1551	Transmission - Demand		17,757,769	15,977,259	1,722,436	1,722,436	3,612,226	2,594,257	323,327	17,245	0			
1552	Distribution - Demand		43,714,131	83,622,132	43,714,131	10,928,837	22,393,968	3,203,536	2,836,216	545,444	0			
1553	Distribution - Customer		9,867,679	15,555,474	9,867,679	1,750,338	194,890	3,370	162,503	3,576,495	0			
1554	Customer Relations - Customer		18,548,508	21,907,980	18,548,508	2,772,249	163,319	185,879	211,045	26,959	0			
1555	Customer Relations - Energy		-169	(400)	-169	-44	-97	-78	-10	-1	0			
1556	Demand Side Management - Energy Classified		0	0	0	0	0	0	0	0	0			
1557	Demand Side Management - Demand Classified		0	0	0	0	0	0	0	0	0			
1558														
1559	Common Income Taxes at Current Return by Schedule													
1560	Production - Energy		1129+1130+1131	1,200,934	-45,875	490,644	546,485	160,382	22,648	26,630	0			
1561	Production - Demand		1559 x 1548/1547	322,189	-9,008	109,984	66,901	66,901	5,629	1,247	0			
1562	Transmission - Energy		1559 x 1549/1547	192,421	6,756	70,225	90,003	25,636	2,157	478	0			
1563	Transmission - Demand		1559 x 1550/1547	123,691	-3,452	42,145	56,721	25,636	2,157	102	0			
1564	Distribution - Demand		1559 x 1551/1547	73,735	-2,589	26,910	34,488	13,725	1,098	102	0			
1565	Distribution - Customer		1559 x 1552/1547	400,105	-14,588	170,743	213,811	17,282	9,631	3,226	0			
1566	Customer Relations - Customer		1559 x 1553/1547	47,636	-3,293	27,346	18,661	552	21,153	0	0			
1567	Customer Relations - Energy		1559 x 1554/1547	40,560	-6,190	43,312	1,559	1,003	717	159	0			
1568	Demand Side Management - Energy Classified		(2)	0	0	-1	-1	0	0	0	0			
1569	Demand Side Management - Demand Classified		1559 x 1556/1547	0	0	0	0	0	0	0	0			
1570														
1571	Common Income Taxes at Uniform Current Return													
1572	Production - Energy		1164+1165+1166	1,255,605	646,134	147,683	269,149	139,803	31,363	21,173	0			
1573	Production - Demand		1571 x 1548/1547	300,050	126,934	33,103	72,910	58,317	7,995	991	0			
1574	Transmission - Energy		1571 x 1549/1547	196,064	95,199	21,137	44,327	31,222	3,968	212	0			
1575	Transmission - Demand		1571 x 1550/1547	114,977	48,640	12,685	22,347	22,347	2,987	380	0			
1576	Distribution - Demand		1571 x 1551/1547	75,131	36,480	8,099	16,986	11,964	1,520	81	0			
1577	Distribution - Customer		1571 x 1552/1547	393,220	205,559	51,391	105,304	15,064	13,337	2,565	0			

1319	Sumcost	AVISTA UTILITIES	(e)	(d)	(c)	(b)	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1320	Scenario: Company Base Case UE-19	General (Common) Cost Functional Allocation	For the Twelve Months Ended December 31, 2018														
1321	Load Factor Peak Credit Method																
1322	AS FILED METHOD																
1323																	
1324																	
1325																	
1326	Description	Notes	Source														
1327																	
1577	Distribution - Customer		1571 x 1553/1547	73.147	46.402	8.231	916	16	764	16,818	0	0	0	0	0	0	0
1578	Customer Relations - Customer		1571 x 1554/1547	103,019	87,221	13,036	768	874	992	127	0	0	0	0	0	0	0
1579	Customer Relations - Energy		1571 x 1555/1547	(2)	-1	0	0	0	0	0	0	0	0	0	0	0	0
1580	Demand Side Management - Energy Classified		1571 x 1556/1547	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1581	Demand Side Management - Demand Classified		1571 x 1557/1547	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1582																	
1583	Common Income Taxes at Proposed Return by Schedule																
1584	Production - Energy		1283 x 1284 + 1285	2,626,123	516,665	737,666	936,330	349,158	53,688	32,575	0	0	0	0	0	0	0
1585	Production - Demand		1583 x 1548/1547	680,967	101,456	165,354	253,642	145,647	13,343	1,525	0	0	0	0	0	0	0
1586	Transmission - Energy		1583 x 1549/1547	420,973	76,091	105,580	154,208	77,976	6,792	326	0	0	0	0	0	0	0
1587	Transmission - Demand		1583 x 1550/1547	260,942	38,877	63,363	97,194	55,811	5,113	584	0	0	0	0	0	0	0
1588	Distribution - Energy		1583 x 1551/1547	161,314	29,158	40,458	59,091	29,880	2,603	125	0	0	0	0	0	0	0
1589	Distribution - Demand		1583 x 1552/1547	851,739	164,300	256,703	366,337	37,623	22,831	3,946	0	0	0	0	0	0	0
1590	Customer Relations - Customer		1583 x 1553/1547	108,612	37,089	41,113	3,188	40	1,308	25,874	0	0	0	0	0	0	0
1591	Customer Relations - Energy		1583 x 1554/1547	141,580	69,715	65,117	2,672	2,183	1,699	195	0	0	0	0	0	0	0
1592	Demand Side Management - Energy Classified		1583 x 1555/1547	(4)	-1	-1	-2	0	0	0	0	0	0	0	0	0	0
1593	Demand Side Management - Demand Classified		1583 x 1556/1547	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1594																	
1595	Common Income Taxes at Uniform Requested Return																
1596	Production - Energy		1195 + 1196 + 1197	2,691,431	1,385,653	316,562	576,931	299,672	67,227	45,385	0	0	0	0	0	0	0
1597	Production - Demand		1595 x 1548/1547	643,166	272,087	70,958	156,284	125,004	16,708	8,505	0	0	0	0	0	0	0
1598	Transmission - Energy		1595 x 1549/1547	420,270	204,062	45,307	65,017	40,507	6,925	454	0	0	0	0	0	0	0
1599	Transmission - Demand		1595 x 1550/1547	246,457	104,262	27,191	59,887	47,901	6,402	814	0	0	0	0	0	0	0
1600	Distribution - Energy		1595 x 1551/1547	161,045	78,195	17,362	36,410	25,645	3,259	174	0	0	0	0	0	0	0
1601	Distribution - Demand		1595 x 1552/1547	842,880	440,622	110,159	225,723	32,290	28,588	5,498	0	0	0	0	0	0	0
1602	Customer Relations - Customer		1595 x 1553/1547	156,793	99,464	17,643	1,964	34	1,638	36,050	0	0	0	0	0	0	0
1603	Customer Relations - Energy		1595 x 1554/1547	220,824	186,962	27,943	1,646	1,874	2,127	272	0	0	0	0	0	0	0
1604	Demand Side Management - Energy Classified		1595 x 1555/1547	(4)	-2	0	-1	-1	0	0	0	0	0	0	0	0	0
1605	Demand Side Management - Demand Classified		1595 x 1556/1547	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1606																	
1607	Common Revenue Related Expenses with Current Return by Schedule																
1608	Production - Energy		1134 x (1512+1524+1536+1560+1656)	4,535,699	2,138,494	661,934	1,041,520	527,355	107,940	58,257	0	0	0	0	0	0	0
1609	Production - Demand		1334 x (1513+1525+1537+1561+1657)	1,217,954	463,896	160,609	320,507	238,188	30,667	4,087	0	0	0	0	0	0	0
1610	Transmission - Energy		1134 x (1514+1526+1538+1562+1658)	789,332	347,917	102,550	194,860	127,521	15,611	873	0	0	0	0	0	0	0
1611	Transmission - Demand		1134 x (1515+1527+1539+1563+1659)	353,771	129,983	49,084	95,372	69,321	8,817	1,193	0	0	0	0	0	0	0
1612	Distribution - Energy		1134 x (1516+1528+1540+1564+1660)	228,666	97,486	31,340	57,984	37,113	4,488	255	0	0	0	0	0	0	0
1613	Distribution - Demand		1134 x (1517+1529+1541+1565+1661)	1,210,814	551,086	199,296	361,870	50,759	39,486	8,317	0	0	0	0	0	0	0
1614	Customer Relations - Customer		1134 x (1518+1530+1542+1566+1662)	474,456	387,535	73,527	3,982	4,095	4,687	631	0	0	0	0	0	0	0
1615	Customer Relations - Energy		1134 x (1519+1531+1543+1567+1663)	1,077	456	119	262	209	28	4	0	0	0	0	0	0	0
1616	Demand Side Management - Energy Classified		1134 x (1520+1532+1544+1568+1664)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1617	Demand Side Management - Demand Classified		1134 x (1521+1533+1545+1569+1665)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1618																	
1619	Common Revenue Related Expenses with Uniform Current Return																
1620	Production - Energy		F1134 x (1512+1524+1536+1572+1668)	4,554,786	2,382,725	540,938	943,683	520,095	111,014	56,332	0	0	0	0	0	0	0
1621	Production - Demand		F1134 x (1513+1525+1537+1573+1669)	1,209,932	511,853	133,888	294,004	235,160	31,431	3,997	0	0	0	0	0	0	0
1622	Transmission - Energy		F1134 x (1514+1526+1538+1574+1670)	790,617	383,885	85,233	178,747	125,900	15,999	853	0	0	0	0	0	0	0
1623	Transmission - Demand		F1134 x (1515+1527+1539+1575+1671)	350,697	148,360	38,691	85,217	66,162	9,110	1,158	0	0	0	0	0	0	0
1624	Distribution - Energy		F1134 x (1516+1528+1540+1576+1672)	229,159	111,268	24,705	51,810	36,492	4,637	247	0	0	0	0	0	0	0
1625	Distribution - Demand		F1134 x (1517+1529+1541+1577+1673)	1,208,385	628,149	157,192	323,591	49,976	40,794	8,084	0	0	0	0	0	0	0
1626	Customer Relations - Customer		F1134 x (1518+1530+1542+1578+1674)	268,428	177,666	38,665	6,350	148	4,229	41,369	0	0	0	0	0	0	0
1627	Customer Relations - Energy		F1134 x (1519+1531+1543+1579+1675)	496,490	420,488	62,846	3,702	4,049	4,784	620	0	0	0	0	0	0	0
1628	Demand Side Management - Energy Classified		F1134 x (1520+1532+1544+1580+1676)	1,078	456	119	262	209	28	4	0	0	0	0	0	0	0
1629	Demand Side Management - Demand Classified		F1134 x (1521+1533+1545+1581+1677)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1630																	
1631	Common Revenue Related Expenses with Proposed Return by Schedule																
1632	Production - Energy		1315 x (1512+1524+1536+1584+1680)	4,849,160	2,294,324	698,866	1,114,376	569,200	114,970	58,025	0	0	0	0	0	0	0
1633	Production - Demand		1315 x (1513+1525+1537+1585+1681)	1,295,273	494,314	168,837	340,085	255,568	32,399	4,070	0	0	0	0	0	0	0
1634	Transmission - Energy		1315 x (1514+1526+1538+1586+1682)	839,484	370,730	107,804	206,763	136,826	16,492	869	0	0	0	0	0	0	0
1635	Transmission - Demand		1315 x (1515+1527+1539+1587+1683)	383,864	141,835	52,288	102,987	76,071	9,493	1,189	0	0	0	0	0	0	0
1636	Distribution - Energy		1315 x (1516+1528+1540+1588+1684)	248,188	106,375	33,386	62,614	40,727	4,832	254	0	0	0	0	0	0	0
1637	Distribution - Demand		1315 x (1517+1529+1541+1589+1685)	1,310,086	601,169	212,276	390,562	55,292	42,503	8,284	0	0	0	0	0	0	0
1638	Customer Relations - Customer		1315 x (1518+1530+1542+1590+1686)	272,844	171,294	47,431	6,919	153	4,320	42,721	0	0	0	0	0	0	0

1319	Sumcost	AVISTIA UTILITIES	General (Common) Cost Functional Allocation	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1320	Scenario: Company Base Case UE-19	General (Common) Cost Functional Allocation	For the Twelve Months Ended December 31, 2018	(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1321	Load Factor Peak Credit Method	AS FILED METHOD	Source	(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1322				(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1323				(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1324				(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1325				(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1326	Description	Notes	Source	(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1327				(e)	(d)	(c)	(b)	(a)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1638	Customer Relations - Customer		1315 x (1518+1530+1542+1590+1686)	498,949	408,153	76,725	4,185	4,353	4,904	118,862	554,975	118,862	61,707	0	0
1639	Customer Relations - Energy		1315 x (1519+1531+1543+1591+1687)	1,073	454	118	260	208	28	0	0	0	0	0	0
1640	Demand Side Management - Energy Classified		1315 x (1520+1532+1544+1592+1688)	0	0	0	0	0	0	0	0	0	0	0	0
1641	Demand Side Management - Demand Classified		1315 x (1521+1533+1545+1593+1689)	0	0	0	0	0	0	0	0	0	0	0	0
1642				0	0	0	0	0	0	0	0	0	0	0	0
1643	Common Revenue Related Expenses with Uniform Requested Return			4,868,532	2,544,098	577,919	1,011,071	554,975	118,862	61,707	0	0	0	0	0
1644	Production - Energy		E1227 x (1512+1524+1536+1596+1692)	1,284,408	543,359	141,704	312,101	249,635	33,366	4,243	0	0	0	0	0
1645	Production - Demand		E1227 x (1513+1525+1537+1597+1693)	839,282	407,514	90,479	189,750	133,649	16,984	906	0	0	0	0	0
1646	Transmission - Energy		E1227 x (1514+1526+1538+1598+1694)	379,700	160,620	41,891	92,264	73,798	9,864	1,254	0	0	0	0	0
1647	Transmission - Demand		E1227 x (1515+1527+1539+1599+1695)	248,111	120,470	26,148	56,094	39,510	5,021	268	0	0	0	0	0
1648	Distribution - Demand		E1227 x (1516+1528+1540+1600+1696)	1,307,939	680,594	170,153	350,144	53,760	44,158	8,730	0	0	0	0	0
1649	Distribution - Customer		E1227 x (1517+1529+1541+1601+1697)	286,693	189,223	40,685	6,587	152	4,414	45,652	0	0	0	0	0
1650	Customer Relations - Customer		E1227 x (1518+1530+1542+1602+1698)	521,727	441,854	66,040	3,891	4,264	5,027	651	0	0	0	0	0
1651	Customer Relations - Energy		E1227 x (1519+1531+1543+1603+1699)	1,073	454	118	261	208	28	0	0	0	0	0	0
1652	Demand Side Management - Energy Classified		E1227 x (1520+1532+1544+1604+1700)	0	0	0	0	0	0	0	0	0	0	0	0
1653	Demand Side Management - Demand Classified		E1227 x (1521+1533+1545+1605+1701)	0	0	0	0	0	0	0	0	0	0	0	0
1654				0	0	0	0	0	0	0	0	0	0	0	0
1655	Common Return on Rate Base at Current Return by Schedule			14,337,748	3,247,416	3,861,369	4,872,694	1,762,400	312,384	281,484	0	0	0	0	0
1656	Production - Energy		58 x 1548	3,649,134	637,663	865,537	1,319,960	735,162	77,637	13,176	0	0	0	0	0
1657	Production - Demand		58 x 1549	2,269,318	478,240	552,652	802,503	393,591	39,519	2,813	0	0	0	0	0
1658	Transmission - Energy		58 x 1550	1,398,325	244,348	331,668	505,800	281,709	29,750	5,049	0	0	0	0	0
1659	Transmission - Demand		58 x 1551	869,588	183,259	211,773	307,514	150,821	15,144	1,078	0	0	0	0	0
1660	Distribution - Demand		58 x 1552	4,639,606	1,032,641	1,343,694	1,906,430	189,903	132,839	34,098	0	0	0	0	0
1661	Distribution - Customer		58 x 1553	696,294	233,105	215,203	16,591	200	7,611	223,584	0	0	0	0	0
1662	Customer Relations - Customer		58 x 1554	815,505	438,164	340,849	13,904	11,019	9,885	1,685	0	0	0	0	0
1663	Customer Relations - Energy		58 x 1555	(23)	-4	-5	-8	-5	0	0	0	0	0	0	0
1664	Demand Side Management - Energy Classified		58 x 1556	0	0	0	0	0	0	0	0	0	0	0	0
1665	Demand Side Management - Demand Classified		58 x 1557	0	0	0	0	0	0	0	0	0	0	0	0
1666				0	0	0	0	0	0	0	0	0	0	0	0
1667	Common Return on Rate Base at Uniform Current Return			14,678,061	7,556,836	1,726,413	3,146,345	1,634,301	366,633	247,515	0	0	0	0	0
1668	Production - Energy		58 x 1548	3,507,588	1,483,860	386,980	852,316	681,727	91,119	11,586	0	0	0	0	0
1669	Production - Demand		58 x 1549	2,291,946	1,112,880	247,090	518,187	364,983	46,382	2,474	0	0	0	0	0
1670	Transmission - Energy		58 x 1550	1,344,085	568,606	148,288	348,362	161,233	34,916	4,440	0	0	0	0	0
1671	Transmission - Demand		58 x 1551	878,278	426,448	94,683	198,566	139,859	17,773	948	0	0	0	0	0
1672	Distribution - Demand		58 x 1552	4,596,751	2,402,988	600,764	1,231,008	176,100	155,908	29,983	0	0	0	0	0
1673	Distribution - Customer		58 x 1553	855,092	542,442	96,217	107,713	185	8,933	196,602	0	0	0	0	0
1674	Customer Relations - Customer		58 x 1554	1,204,293	1,019,621	1,492,393	1,019,621	8,978	11,601	4,482	0	0	0	0	0
1675	Customer Relations - Energy		58 x 1555	(22)	-9	-2	-5	-4	-1	0	0	0	0	0	0
1676	Demand Side Management - Energy Classified		58 x 1556	0	0	0	0	0	0	0	0	0	0	0	0
1677	Demand Side Management - Demand Classified		58 x 1557	0	0	0	0	0	0	0	0	0	0	0	0
1678				0	0	0	0	0	0	0	0	0	0	0	0
1679	Common Return on Rate Base at Proposed Return by Schedule			19,758,959	6,070,372	4,429,846	6,069,227	2,478,756	435,066	275,691	0	0	0	0	0
1680	Production - Energy		1304 x 1548	4,984,041	1,191,978	992,962	1,644,089	1,033,980	108,127	12,905	0	0	0	0	0
1681	Production - Demand		1304 x 1549	3,138,917	893,971	634,014	999,564	553,572	55,040	2,755	0	0	0	0	0
1682	Transmission - Energy		1304 x 1550	1,909,852	456,758	380,497	630,004	396,214	41,433	4,945	0	0	0	0	0
1683	Transmission - Demand		1304 x 1551	1,202,813	342,564	242,950	373,027	212,125	21,091	1,056	0	0	0	0	0
1684	Distribution - Demand		1304 x 1552	6,331,893	1,930,309	1,541,515	2,674,571	267,092	185,009	33,397	0	0	0	0	0
1685	Distribution - Customer		1304 x 1553	933,156	435,741	246,885	20,665	281	10,600	218,983	0	0	0	0	0
1686	Customer Relations - Customer		1304 x 1554	1,258,319	819,057	391,029	17,378	15,498	13,767	1,651	0	0	0	0	0
1687	Customer Relations - Energy		1304 x 1555	(31)	-7	-6	-10	-6	-1	0	0	0	0	0	0
1688	Demand Side Management - Energy Classified		1304 x 1556	0	0	0	0	0	0	0	0	0	0	0	0
1689	Demand Side Management - Demand Classified		1304 x 1557	0	0	0	0	0	0	0	0	0	0	0	0
1690				0	0	0	0	0	0	0	0	0	0	0	0
1691	Common Return on Rate Base at Uniform Requested Return			20,079,680	10,337,799	2,361,743	4,304,247	2,235,734	501,556	338,602	0	0	0	0	0
1692	Production - Energy		E1216 x 1548	4,798,403	2,029,930	529,391	1,165,974	932,607	124,651	15,850	0	0	0	0	0
1693	Production - Demand		E1216 x 1549	3,135,465	1,522,427	338,020	708,883	499,299	63,451	3,384	0	0	0	0	0
1694	Transmission - Energy		E1216 x 1550	1,838,717	777,856	202,859	446,794	357,369	47,166	6,074	0	0	0	0	0
1695	Transmission - Demand		E1216 x 1551	1,201,490	583,384	129,527	271,638	179,527	24,314	1,297	0	0	0	0	0
1696	Distribution - Demand		E1216 x 1552	6,288,384	3,287,302	821,848	1,684,026	240,906	213,283	41,017	0	0	0	0	0
1697	Distribution - Customer		E1216 x 1553	1,169,772	742,064	131,625	14,656	253	12,220	268,952	0	0	0	0	0
1698	Customer Relations - Customer		E1216 x 1554	1,647,480	1,394,848	208,475	12,282	13,978	15,871	2,027	0	0	0	0	0

1751	Sumcost	AVISTA UTILITIES	(f)	(g)	(h)	(i)	(j)	(k)	(l)	04/30/19
1752	Scenario: Company Base Case UE-19	Distribution Cost Analysis at Allowed Return by Rate Schedule								
1753	Load Factor Peak Credit Method	For the Twelve Months Ended December 31, 2018								
1754	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1755	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1756	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1757	Description	Notes								
1758										
1759										
1760	Distribution Substation Costs									
1761	Operating and Maintenance Expenses	1825 + 1838 + 1841	2,179,191	1,110,639	277,667	581,281	126,635	72,059	10,910	0
1762	Direct Admin and General Expenses	1249 + (1821 / 1830)	345,638	175,993	44,000	92,110	20,388	11,419	1,729	0
1763	Allocated Common Expenses	1852 + 1853 + 1854	0	0	0	0	0	0	0	0
1764	Depreciation and Amortization Expense	1826 + 1857 + 1821 + 1830	1,992,509	1,014,948	253,744	531,199	116,797	65,851	9,970	0
1765	Taxes Other Than Income	1768 + 1769 + 1781	1,006,299	512,391	128,101	268,173	59,357	33,244	5,033	0
1766	Income Taxes	(1768 + 1769) * 1318	804,484	150,037	34,418	341,779	54,565	20,849	2,837	0
1767	Uncollectibles, Commission Fees & Excise Tax	(sum(1716;1760)+sum(1768;1770))*1314	578,142	219,819	111,555	190,717	36,044	17,457	2,551	0
1768	Direct Return on Rate Base	(1823 + 1832) * 1304	5,966,143	1,762,737	1,407,694	2,215,387	387,366	168,948	24,009	0
1769	Allocated Common Return on Rate Base	1855 * 1304	0	0	0	0	0	0	0	0
1770	Operating Revenue Other Than Rates	1270 + (1821 / 1830)	(405,353)	(206,353)	(51,590)	(108,000)	(23,905)	(13,388)	(2,027)	0
1771	Net Distribution Substation Cost	12,467,144	4,740,211	2,405,590	4,112,645	777,247	376,439	55,012	0	0
1772										
1773	Poles, Towers, Fixtures and Overhead Conductor									
1774	Operating and Maintenance Expenses	1868 + 1881 + 1884	12,537,665	6,467,979	1,617,040	3,382,886	547,819	419,649	102,293	0
1775	Direct Admin and General Expenses	1249 + (1864 / 1873)	1,250,538	645,132	161,288	337,418	54,641	41,857	10,203	0
1776	Allocated Common Expenses	1895 + 1896 + 1897	0	0	0	0	0	0	0	0
1777	Depreciation and Amortization Expense	1869 + 1857 + (1864 / 1873)	9,481,516	4,892,326	1,223,115	2,558,838	414,731	317,419	75,086	0
1778	Taxes Other Than Income	1782 + (1864 / 1873)	3,640,846	1,878,254	469,576	982,365	159,083	121,863	29,705	0
1779	Income Taxes	(1781 + 1782) * 1318	2,830,799	536,829	838,743	1,222,037	142,009	74,596	16,585	0
1780	Uncollectibles, Commission Fees & Excise Tax	(sum(1774;1779)+sum(1781;1783)) * 1314	2,397,036	971,163	445,307	778,495	110,015	74,440	17,616	0
1781	Direct Return on Rate Base	(1866 + 1875) * 1304	21,017,899	6,307,034	5,036,698	7,921,158	1,008,156	604,494	140,360	0
1782	Allocated Common Return on Rate Base	1898 * 1304	0	0	0	0	0	0	0	0
1783	Operating Revenue Other Than Rates	1270 + (1864 / 1873)	(1,466,263)	(756,421)	(189,111)	(395,624)	(64,067)	(49,077)	(11,963)	0
1784	Net Distribution Poles, Towers, Fixtures and Overhead Conductors Cost	51,690,036	20,942,295	9,602,656	16,787,573	2,372,388	1,605,240	379,984	0	0
1785										
1786	Other Distribution Facilities Cost									
1787	Operating and Maintenance Expenses	290 + 1761 + 1774	10,026,144	6,255,674	1,653,368	1,320,924	254,949	276,612	264,617	0
1788	Direct Admin and General Expenses	1249 + 1762 + 1775	1,705,301	962,619	216,872	322,361	31,756	46,554	125,139	0
1789	Allocated Common Expenses	1858 + 1763 + 1776 + 1802	0	0	0	0	0	0	0	0
1790	Depreciation and Amortization Expense	294 + 1764 + 1777	18,745,792	10,613,571	2,285,955	3,447,898	440,252	495,078	1,463,038	0
1791	Taxes Other Than Income	295 + 1765 + 1778	4,964,855	2,802,591	631,407	938,530	135,538	364,332	364,332	0
1792	Income Taxes	296 + 1860 + 1766 + 1779 + 1804	2,900,758	656,130	943,546	981,794	62,782	70,115	186,392	0
1793	Uncollectibles, Commission Fees & Excise Tax	297 + 1861 + 1767 + 1780 + 1805	2,853,188	1,356,300	541,861	632,044	62,763	74,766	186,454	0
1794	Direct Return on Rate Base	298 + 1769 + 1781	22,330,000	7,708,668	5,666,046	6,363,917	445,701	568,185	1,577,483	0
1795	Allocated Common Return on Rate Base	sum(1684 - 1689) - 1769 - 1782 - 1806	0	0	0	0	0	0	0	0
1796	Operating Revenue Other Than Rates	300 + 1770 + 1783 + 1807	(1,999,475)	(1,128,676)	(254,284)	(377,970)	(37,234)	(54,589)	(146,726)	0
1797	Net Other Distribution Facilities Cost	61,526,564	29,225,878	11,684,771	13,629,498	1,353,425	1,612,263	4,020,730	0	0
1798										
1799	Other Distribution Costs									
1800	Customer Service, Information, and Sales Expenses	291	12,160,000	10,276,161	1,538,659	104,598	106,939	118,171	15,472	0
1801	Direct Admin and General Expenses	1250	990,114	845,009	126,295	7,440	90	9,615	1,664	0
1802	Allocated Common Expenses	1859	0	0	0	0	0	0	0	0
1803	Demand Side Management Expenses	293	0	0	0	0	0	0	0	0
1804	Income Taxes	sum(1590 - 1593)	0	0	0	0	0	0	0	0
1805	Uncollectibles, Commission Fees & Excise Tax	(sum(1800 - 1804) + 1806 + 1807) * 1314	639,468	540,804	80,964	5,448	5,205	6,214	833	0
1806	Allocated Common Return on Rate Base	sum(1688 - 1689)	0	0	0	0	0	0	0	0
1807	Operating Revenue Other Than Rates	1271	13,789,582	11,661,974	1,745,918	117,486	112,234	133,999	17,970	0
1808	Net Other Distribution Costs		13,789,582	11,661,974	1,745,918	117,486	112,234	133,999	17,970	0
1809			13,789,582	11,661,974	1,745,918	117,486	112,234	133,999	17,970	0
1810	Total Distribution Cost		139,473,326	66,570,357	25,438,935	34,647,203	4,615,294	3,727,941	4,473,596	0
1811										
1812	Annual Consumption (mWh)	445	5,637,843	2,374,704	619,306	1,365,905	1,113,564	145,823	18,542	0
1813										
1814	Average Substation Cost per kWh		0.00221	0.00200	0.00388	0.00301	0.00070	0.00258	0.00297	
1815	Average Poles, Towers, Fixtures and Overhead Conductor Cost per kWh		0.00917	0.00882	0.01551	0.01229	0.00213	0.01011	0.02049	
1816	Average Other Distribution Facilities Cost per kWh		0.01091	0.01231	0.01887	0.00998	0.00122	0.01106	0.21684	
1817	Average Other Distribution Costs per kWh		0.00245	0.00491	0.00282	0.00009	0.00092	0.00097	0.00997	
1818	Average Total Distribution Cost per kWh		0.02474	0.02803	0.04108	0.02537	0.00414	0.02556	0.24127	

WASHINGTON ELECTRIC
Consolidated Irrigation Limited Distribution System

Account Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Database Lines
Total Distribution Revenue Requirement	\$ 139,473,326	\$ 66,570,357	\$ 25,438,935	\$ 34,647,203	\$ 4,615,294	\$ 3,727,941	\$ 4,473,596	Sumcost 301
Distribution Plant in Service	\$ 1,179,546,000	\$ 637,293,009	\$ 150,828,351	\$ 268,633,586	\$ 38,151,861	\$ 35,666,860	\$ 48,972,334	1089
Distributor Accumulated Deferred Income Tax	\$ (157,912,000)	\$ (85,317,752)	\$ (20,192,181)	\$ (35,963,385)	\$ (5,107,589)	\$ (4,774,909)	\$ (6,556,183)	1450
Distributor Taxes Other Than Income	\$ 26,755,240	\$ 5,193,236	\$ 5,510,680	\$ 9,201,811	\$ 5,402,189	\$ 1,092,466	\$ 354,858	Sumcost 295
Distribution Income Tax	\$ 16,533,338	\$ 1,342,996	\$ 3,693,361	\$ 6,708,830	\$ 3,474,998	\$ 793,049	\$ 530,104	Sumcost 296
Allowed Rate of Return by Schedule	7.52%	4.42%	14.11%	10.60%	8.34%	6.52%	6.12%	Sumcost 1304
Adjusted Revenue Conversion Ratio	4.8628%	4.8628%	4.8628%	4.8628%	4.8628%	4.8628%	4.8628%	Sumcost 1314
Exclude: Underground Facilities, Services, Meters and Street Lighting Plant Accounts								
364 SLIs Poles Towers & Fixtures	\$ 1,381,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381,162	983
366 Underground Conduit	\$ 80,535,000	\$ 41,890,572	\$ 10,472,934	\$ 21,490,508	\$ 3,551,594	\$ 2,717,901	\$ 411,491	1001
367 Underground Conductors & Devices	\$ 142,996,000	\$ 73,998,677	\$ 18,500,184	\$ 38,062,437	\$ 6,906,707	\$ 4,801,107	\$ 726,889	1012
369 Services	\$ 114,114,000	\$ 97,575,444	\$ 14,583,673	\$ 844,669	\$ -	\$ 1,110,214	\$ -	1039
370 Meters	\$ 27,053,000	\$ 18,623,436	\$ 6,095,795	\$ 1,477,446	\$ 40,517	\$ 815,806	\$ -	1051
373 Street Light & Signal Systems	\$ 42,485,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,485,000	1085
Total Plant in Service Exclusion	\$ 408,564,162	\$ 232,088,129	\$ 49,652,586	\$ 61,875,060	\$ 10,498,817	\$ 9,445,028	\$ 45,004,541	
364 SLIs Poles Towers & Fixtures Accum. Depr.	\$ (307,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (307,678)	1258
366 Underground Conduit Accum. Depr.	\$ (23,163,000)	\$ (12,048,318)	\$ (3,012,163)	\$ (6,180,973)	\$ (1,021,488)	\$ (781,707)	\$ (18,351)	1286
367 Underground Conductors & Devices Accum. Depr.	\$ (70,603,000)	\$ (36,536,187)	\$ (9,134,301)	\$ (18,792,989)	\$ (3,410,125)	\$ (2,370,504)	\$ (358,895)	1287
369 Services Accum. Depr.	\$ (45,678,000)	\$ (39,057,882)	\$ (5,837,610)	\$ (338,107)	\$ -	\$ (444,401)	\$ -	1314
370 Meters Accum. Depr.	\$ (5,525,000)	\$ (3,803,441)	\$ (1,244,936)	\$ (301,737)	\$ (8,275)	\$ (166,611)	\$ -	1326
373 Street Lighting Accum. Depr.	\$ (12,219,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,219,000)	1360
Total Accum. Depr. Exclusion	\$ (157,495,678)	\$ (91,445,828)	\$ (19,229,011)	\$ (25,613,806)	\$ (4,439,888)	\$ (3,763,222)	\$ (13,003,923)	
Accum. Deferred Tax Exclusion	\$ (54,696,624)	\$ (31,070,853)	\$ (6,647,252)	\$ (8,283,538)	\$ (1,405,532)	\$ (1,284,455)	\$ (6,024,994)	Dist Plant Ratio
Total Rate Base Exclusion	\$ 196,371,860	\$ 109,571,448	\$ 23,776,324	\$ 27,977,716	\$ 4,653,398	\$ 4,417,350	\$ 25,975,624	
Return on Rate Base Exclusion	\$ 13,425,277	\$ 4,838,408	\$ 3,353,655	\$ 2,966,650	\$ 387,973	\$ 288,148	\$ 1,590,443	
364 SLIs Poles Towers & Fixtures Depr. Exp.	\$ 27,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,101	592
366 Underground Conduit Depr. Exp.	\$ 1,845,000	\$ 959,663	\$ 239,928	\$ 492,332	\$ 81,365	\$ 62,265	\$ 9,427	620
367 Underground Conductors & Devices Depr. Exp.	\$ 6,937,000	\$ 3,589,812	\$ 897,478	\$ 1,846,479	\$ 335,057	\$ 232,911	\$ 35,263	631
369 Services Depr. Exp.	\$ 2,601,000	\$ 2,224,037	\$ 332,406	\$ 19,253	\$ -	\$ 25,305	\$ -	648
370 Meters Depr. Exp.	\$ 991,000	\$ 682,210	\$ 223,300	\$ 54,122	\$ 1,484	\$ 29,884	\$ -	660
373 Street Lighting Depr. Exp.	\$ 1,386,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,000	694
Depreciation Expense Exclusion	\$ 13,787,101	\$ 7,455,743	\$ 1,693,111	\$ 2,412,186	\$ 417,906	\$ 350,365	\$ 1,457,791	
584-OP Underground Line Exp	\$ 984,000	\$ 510,153	\$ 127,542	\$ 262,156	\$ 46,038	\$ 33,099	\$ 5,011	276
585-OP Street Lighting Exp	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	278
586-OP Meters Exp	\$ 1,661,000	\$ 1,143,442	\$ 374,270	\$ 90,712	\$ 2,488	\$ 50,089	\$ -	280
587-OP Services Exp	\$ 614,000	\$ 525,013	\$ 78,469	\$ 4,545	\$ -	\$ 5,974	\$ -	282
594-MT Underground Lines	\$ 660,000	\$ 342,176	\$ 85,546	\$ 175,837	\$ 30,879	\$ 22,201	\$ 3,361	297
596-MT Street Lighting Exp	\$ 207,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,000	301
597-MT Meters Exp	\$ 25,000	\$ 17,210	\$ 5,633	\$ 1,365	\$ 37	\$ 754	\$ -	303
Customer Service, Info & Sales Exp	\$ 12,160,000	\$ 10,276,161	\$ 1,538,659	\$ 104,598	\$ 106,939	\$ 118,171	\$ 15,472	Sumcost 291
Demand Side Management Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sumcost 293
O & M Expense Exclusion	\$ 16,317,000	\$ 12,814,155	\$ 2,210,118	\$ 639,213	\$ 186,382	\$ 230,287	\$ 236,845	
Taxes Other Than Income Exclusion	\$ 7,926,858	\$ 1,891,262	\$ 1,814,112	\$ 2,119,477	\$ 1,486,601	\$ 289,299	\$ 326,107	Dist Plant Ratio
Income Tax Exclusion	\$ 4,900,986	\$ 489,090	\$ 1,215,852	\$ 1,545,262	\$ 956,267	\$ 207,361	\$ 487,154	Dist Plant Ratio
Revenue Related Expense Exclusion	\$ 2,740,557	\$ 1,336,727	\$ 500,232	\$ 470,858	\$ 167,045	\$ 66,400	\$ 199,295	
Total Revenue Requirement Exclusion	\$ 59,097,780	\$ 28,825,384	\$ 10,787,081	\$ 10,153,645	\$ 3,602,173	\$ 1,431,861	\$ 4,297,636	
Adjusted Distribution Revenue Requirement	\$ 80,375,546	\$ 37,744,973	\$ 14,651,854	\$ 24,493,558	\$ 1,013,120	\$ 2,296,080	\$ 175,960	

WASHINGTON ELECTRIC

Meter, Services, Meter Reading & Billing Costs by Schedule at Requested Rate of Return

Account Description	Total	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 31-32	Sch 41-49	Database Lines
369 Services	\$ 114,114,000	\$ 97,575,444	\$ 14,583,673	\$ 844,669	\$ -	\$ 1,110,214	\$ -	1039
369 Services Accum. Depr.	\$ (45,678,000)	\$ (39,057,882)	\$ (5,837,610)	\$ (338,107)	\$ -	\$ (444,401)	\$ -	1314
Total Services	\$ 68,436,000	\$ 58,517,562	\$ 8,746,063	\$ 506,562	\$ -	\$ 665,813	\$ -	
370 Meters	\$ 27,053,000	\$ 18,623,436	\$ 6,095,795	\$ 1,477,446	\$ 40,517	\$ 815,806	\$ -	1051
370 Meters Accum. Depr.	\$ (5,525,000)	\$ (3,803,441)	\$ (1,244,936)	\$ (301,737)	\$ (8,275)	\$ (166,611)	\$ -	1326
Total Meters	\$ 21,528,000	\$ 14,819,995	\$ 4,850,858	\$ 1,175,709	\$ 32,242	\$ 649,195	\$ -	
Total Rate Base	\$ 89,964,000	\$ 73,337,557	\$ 13,596,921	\$ 1,682,271	\$ 32,242	\$ 1,315,008	\$ -	
Return on Rate Base @ 7.52%	\$ 6,765,293	\$ 5,514,984	\$ 1,022,488	\$ 126,507	\$ 2,425	\$ 98,889	\$ -	
Tax Benefit of Interest	\$ (809,221)	\$ (659,667)	\$ (122,304)	\$ (15,132)	\$ (290)	\$ (11,828)	\$ -	
Revenue Conversion Factor	0.754948	0.754948	0.754948	0.754948	0.754948	0.754948	0.754948	
Rate Base Revenue Requirement	\$ 7,889,380	\$ 6,431,326	\$ 1,192,380	\$ 147,526	\$ 2,827	\$ 115,319	\$ -	2.57% Wtd Cost of Debt
369 Services Depr Exp	\$ 2,601,000	\$ 2,224,037	\$ 332,406	\$ 19,253	\$ -	\$ 25,305	\$ -	648
370 Meters Depr Exp	\$ 991,000	\$ 682,210	\$ 223,300	\$ 54,122	\$ 1,484	\$ 29,884	\$ -	660
587-OP Services Exp	\$ 614,000	\$ 525,013	\$ 78,469	\$ 4,545	\$ -	\$ 5,974	\$ -	282
586-OP Meters Exp	\$ 1,661,000	\$ 1,143,442	\$ 374,270	\$ 90,712	\$ 2,488	\$ 50,089	\$ -	280
597-MT Meters Exp	\$ 25,000	\$ 17,210	\$ 5,633	\$ 1,365	\$ 37	\$ 754	\$ -	303
902-OP Meter Reading Exp	\$ 2,973,000	\$ 2,464,305	\$ 368,316	\$ 21,698	\$ 90,642	\$ 28,039	\$ -	314
903-OP Billing Exp	\$ 7,170,000	\$ 6,116,764	\$ 914,214	\$ 53,858	\$ 3,520	\$ 69,597	\$ 12,047	318
Net Expenses	\$ 16,035,000	\$ 13,172,980	\$ 2,296,608	\$ 245,552	\$ 98,172	\$ 209,641	\$ 12,047	
Revenue Conversion Factor	0.955631	0.955631	0.955631	0.955631	0.955631	0.955631	0.955631	
Expense Revenue Requirement	\$ 16,779,489	\$ 13,784,588	\$ 2,403,237	\$ 256,953	\$ 102,730	\$ 219,375	\$ 12,606	
Total Revenue Requirement	\$ 24,668,869	\$ 20,215,915	\$ 3,595,617	\$ 404,480	\$ 105,557	\$ 334,694	\$ 12,606	
Total Customers Bills	3,032,381	2,587,975	386,800	22,787	276	29,446	5,097	
Avg Unit Cost per Month	\$ 8.14	\$ 7.81	\$ 9.30	\$ 17.75	\$ 382.45	\$ 11.37	\$ 2.47	
Total Customer Related Cost	\$ 53,643,110	\$ 39,709,413	\$ 6,986,264	\$ 805,869	\$ 206,508	\$ 656,383	\$ 5,278,673	Exhibit TLK-3, pg3
Customer Related Unit Cost per Month	\$ 17.69	\$ 15.34	\$ 18.06	\$ 35.37	\$ 748.22	\$ 22.29	\$ 1,035.64	Line 25
Distribution Demand Related Cost	\$ 104,541,403	\$ 54,443,426	\$ 13,611,235	\$ 27,995,377	\$ 4,264,145	\$ 3,532,343	\$ 694,875	Sumcost Line 638
Distribution Demand Related Common Cost	\$ 28,195,965	\$ 14,676,433	\$ 3,669,210	\$ 7,550,565	\$ 1,159,281	\$ 952,221	\$ 188,255	Sumcost Line 1744
Total Distribution Demand Related Cost	\$ 132,737,368	\$ 69,119,859	\$ 17,280,445	\$ 35,545,942	\$ 5,423,426	\$ 4,484,564	\$ 883,130	
Distribution Demand Cost per Customer/Mo	\$ 43.77	\$ 26.71	\$ 44.68	\$ 1,559.92	\$ 19,650.10	\$ 152.30	\$ 173.26	
Total Customer and Distribution Demand	\$ 61.46	\$ 42.05	\$ 62.74	\$ 1,595.29	\$ 20,398.31	\$ 174.59	\$ 1,208.91	