

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	181,409,843	118,110,916	63,298,927
	Adjustments			
	Adjusted Net Operating Income (Loss)	181,409,843	118,110,916	63,298,927
E-APL	Electric Net Rate Base	2,511,443,236	1,679,393,074	832,050,162
	RATE OF RETURN	7.223%	7.033%	7.608%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	12-01-2018 thru 12-31-2018	387,662 100.000%	254,232 65.581%	133,430 34.419%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	24,820,767 100.000%	16,820,039 67.766%	8,000,728 32.234%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2018

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	12-01-2018 thru 12-31-2018	1,185,893,874	807,927,505	377,966,369	
				100.000%	68.128%	31.872%	
11		Book Depreciation Percent	01-01-2018 thru 12-31-2018	112,657,259	73,741,128	38,916,131	
				100.000%	65.456%	34.544%	

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2018

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2018 thru 12-31-2018	3,049,573,545 100.000%	2,040,492,277 66.911%	1,009,081,268 33.089%
13	E-PLT	Net Electric General Plant Percent	12-01-2018 thru 12-31-2018	263,479,810 100.000%	177,975,530 67.548%	85,504,280 32.452%
14		Net Allocated Schedule M's Percent	01-01-2018 thru 12-31-2018	-98,667,256 100.000%	-63,502,910 64.361%	-35,164,346 35.639%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended December 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	439,645	439,645	0	287,484	287,484	0	152,161	152,161
1	501XXX	Fuel	0	28,060,313	28,060,313	0	18,348,639	18,348,639	0	9,711,674	9,711,674
1	502000	Steam Expense	0	4,210,536	4,210,536	0	2,753,269	2,753,269	0	1,457,267	1,457,267
1	505000	Electric Expense	0	1,104,748	1,104,748	0	722,395	722,395	0	382,353	382,353
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,373,555	3,373,555	0	2,205,968	2,205,968	0	1,167,587	1,167,587
1	507000	Rent	0	34,621	34,621	0	22,639	22,639	0	11,982	11,982
MAINTENANCE											
1	510000	Supervision & Engineering	0	522,218	522,218	0	341,478	341,478	0	180,740	180,740
1	511000	Structures	0	531,946	531,946	0	347,839	347,839	0	184,107	184,107
1	512000	Boiler Plant	0	5,562,359	5,562,359	0	3,637,227	3,637,227	0	1,925,132	1,925,132
1	513000	Electric Plant	0	1,529,507	1,529,507	0	1,000,145	1,000,145	0	529,362	529,362
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	517,901	517,901	0	338,655	338,655	0	179,246	179,246
TOTAL STEAM POWER GENERATION EXP			0	45,887,349	45,887,349	0	30,005,738	30,005,738	0	15,881,611	15,881,611
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,214,258	3,214,258	0	2,101,803	2,101,803	0	1,112,455	1,112,455
1	536000	Water for Power	0	1,159,911	1,159,911	0	758,466	758,466	0	401,445	401,445
1	537000	Hydraulic Expense	4,067,353	4,583,214	8,650,567	2,667,605	2,996,964	5,664,569	1,399,748	1,586,250	2,985,998
1	538000	Electric Expense	0	7,496,029	7,496,029	0	4,901,653	4,901,653	0	2,594,376	2,594,376
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,192,889	1,192,905	0	780,030	780,030	16	412,859	412,875
1	540000	Rent	0	1,446,885	1,446,885	0	946,118	946,118	0	500,767	500,767
1	540100	MT Trust Funds Land Settlement Rents	4,898,000	0	4,898,000	3,200,843	0	3,200,843	1,697,157	0	1,697,157
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,344,947	1,344,947	0	879,461	879,461	0	465,486	465,486
1	542000	Structures	0	481,846	481,846	0	315,079	315,079	0	166,767	166,767
1	543000	Reservoirs, Dams, & Waterways	0	2,351,317	2,351,317	0	1,537,526	1,537,526	0	813,791	813,791
1	544000	Electric Plant	0	3,746,171	3,746,171	0	2,449,621	2,449,621	0	1,296,550	1,296,550
1	545000	Miscellaneous Hydraulic Plant	0	1,413,622	1,413,622	0	924,367	924,367	0	489,255	489,255
TOTAL HYDRO POWER GENERATION EXP			8,965,369	28,431,089	37,396,458	5,868,448	18,591,088	24,459,536	3,096,921	9,840,001	12,936,922
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	392,303	392,303	0	256,527	256,527	0	135,776	135,776
1	547XXX	Fuel	0	63,237,754	63,237,754	0	41,351,167	41,351,167	0	21,886,587	21,886,587
1	548000	Generation Expense	0	2,400,116	2,400,116	0	1,569,436	1,569,436	0	830,680	830,680
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	377,077	377,077	0	246,571	246,571	0	130,506	130,506
1	550000	Rent	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
MAINTENANCE											
1	551000	Supervision & Engineering	0	716,613	716,613	0	468,593	468,593	0	248,020	248,020
1	552000	Structures	0	68,445	68,445	0	44,756	44,756	0	23,689	23,689
1	553000	Generating & Electric Equipment	0	4,052,200	4,052,200	0	2,649,734	2,649,734	0	1,402,466	1,402,466
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	381,776	381,776	0	249,643	249,643	0	132,133	132,133
TOTAL OTHER POWER GENERATION EXP			0	71,592,462	71,592,462	0	46,814,311	46,814,311	0	24,778,151	24,778,151

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,114,692	30,114,692	0	19,691,997	19,691,997	0	10,422,695	10,422,695
E-DEPX		Depreciation Expense-Transmission	0	12,878,209	12,878,209	0	8,421,061	8,421,061	0	4,457,148	4,457,148
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,859	1,152,859	0	753,855	753,855	0	399,004	399,004
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,049,400	0	1,049,400	0	0	0	1,049,400	0	1,049,400
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	236,995	0	236,995	186,347	0	186,347	50,648	0	50,648
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,780,855)	0	(2,780,855)	(1,889,276)	0	(1,889,276)	(891,579)	0	(891,579)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	923,881	0	923,881	0	0	0	923,881	0	923,881
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	41,533	0	41,533	41,533	0	41,533	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,956,599	25,956,599	0	16,973,020	16,973,020	0	8,983,579	8,983,579
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,831,867	71,210,749	74,042,616	779,348	46,564,709	47,344,057	2,052,519	24,646,040	26,698,559
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	23,856,489	450,478,787	474,335,276	17,291,236	294,568,077	311,859,313	6,565,253	155,910,710	162,475,963

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	182,536	182,536	0	119,709	119,709	0	62,827	62,827
2	902000	Meter Reading Expenses	2,923,825	145,780	3,069,605	2,738,227	95,604	2,833,831	185,598	50,176	235,774
2	903XXX	Customer Records & Collection Expenses	2,492,033	7,706,993	10,199,026	1,779,122	5,054,323	6,833,445	712,911	2,652,670	3,365,581
2	904000	Uncollectible Accounts	0	2,043,405	2,043,405	0	1,340,085	1,340,085	0	703,320	703,320
2	905000	Misc Customer Accounts	0	301,716	301,716	0	197,868	197,868	0	103,848	103,848
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,415,858	10,380,430	15,796,288	4,517,349	6,807,589	11,324,938	898,509	3,572,841	4,471,350
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	36,487,196	250,045	36,737,241	26,165,008	163,982	26,328,990	10,322,188	86,063	10,408,251
2	909000	Advertising	23,883	986,048	1,009,931	22,893	646,660	669,553	990	339,388	340,378
2	910000	Misc Customer Service & Info Exp	0	372,460	372,460	0	244,263	244,263	0	128,197	128,197
TOTAL CUSTOMER SERVICE & INFO EXP			36,511,079	1,608,553	38,119,632	26,187,901	1,054,905	27,242,806	10,323,178	553,648	10,876,826
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	647,126	33,190,255	33,837,381	478,376	22,766,855	23,245,231	168,750	10,423,400	10,592,150
4	921000	Office Supplies & Expenses	33,277	4,667,659	4,700,936	33,277	3,201,781	3,235,058	0	1,465,878	1,465,878
4	922000	Admin Exp Transferred--Credit	0	(120,999)	(120,999)	0	(82,999)	(82,999)	0	(38,000)	(38,000)
4	923000	Outside Services Employed	56,560	8,977,776	9,034,336	49,952	6,158,305	6,208,257	6,608	2,819,471	2,826,079
4	924000	Property Insurance Premium	0	1,281,470	1,281,470	0	879,024	879,024	0	402,446	402,446
4	925XXX	Injuries and Damages	1,044	3,321,271	3,322,315	563	2,278,226	2,278,789	481	1,043,045	1,043,526
4	926XXX	Employee Pensions and Benefits	4,762	1,693,545	1,698,307	4,762	1,161,687	1,166,449	0	531,858	531,858
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,420,923	3,751,737	6,172,660	1,671,937	2,453,261	4,125,198	748,986	1,298,476	2,047,462
4	930000	Miscellaneous General Expenses	145,847	4,027,046	4,172,893	97,318	2,762,352	2,859,670	48,529	1,264,694	1,313,223
4	931000	Rents	3,500	414,074	417,574	0	284,034	284,034	3,500	130,040	133,540
4	935000	Maintenance of General Plant	1,001,136	11,592,530	12,593,666	492,317	7,951,896	8,444,213	508,819	3,640,634	4,149,453
TOTAL ADMIN & GEN OPERATING EXP			4,315,375	72,796,364	77,111,739	2,828,502	49,814,422	52,642,924	1,486,873	22,981,942	24,468,815

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,583,874	18,144,797	19,728,671	1,052,100	12,446,424	13,498,524	531,774	5,698,373	6,230,147
E-AMTX		Amortization Expense-General Plant - 303000	0	447,540	447,540	0	306,748	306,748	0	140,792	140,792
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,257,745	20,968,137	22,225,882	1,249,195	14,383,093	15,632,288	8,550	6,585,044	6,593,594
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,946	32,946	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,476,654)	0	(1,476,654)	0	0	0	(1,476,654)	0	(1,476,654)
99	407230	Tax Reform Amortization	(3,927,632)	0	(3,927,632)	(3,927,632)	0	(3,927,632)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,352	57,444	11,315	30,345	41,660	777	15,007	15,784
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	187,845	0	187,845	187,845	0	187,845	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(774,039)	0	(774,039)	(527,265)	0	(527,265)	(246,774)	0	(246,774)
99	407436	Regulatory Credit - MDM System	(2,497,735)	0	(2,497,735)	(2,497,735)	0	(2,497,735)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(4,447,695)	39,653,856	35,206,161	(3,654,772)	27,199,556	23,544,784	(792,923)	12,454,300	11,661,377
TOTAL ADMIN & GENERAL EXPENSES			(132,320)	112,450,220	112,317,900	(826,270)	77,013,978	76,187,708	693,950	35,436,242	36,130,192
TOTAL EXPENSES BEFORE FIT			195,604,415	585,212,377	780,816,792	144,378,938	386,420,643	530,799,581	51,225,477	198,791,734	250,017,211
NET OPERATING INCOME (LOSS) BEFORE FIT					201,660,902			131,301,572			70,359,330
E-FIT		FEDERAL INCOME TAX			23,448,014			14,574,678			8,873,336
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,712,167)			(1,067,019)			(1,645,148)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					181,409,843			118,110,916			63,298,927

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	39,929	992,669	1,032,598	38,629	649,106	687,735	1,300	343,563	344,863
1	456010	Other Electric Rev-Financial	0	5,327,942	5,327,942	0	3,483,941	3,483,941	0	1,844,001	1,844,001
1	456015	Other Electric Rev-CT Fuel Sales	0	33,445,351	33,445,351	0	21,869,915	21,869,915	0	11,575,436	11,575,436
1	456016	Other Electric Rev-Resource Opt	0	4,855,922	4,855,922	0	3,175,287	3,175,287	0	1,680,635	1,680,635
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,394	39,394	0	20,850	20,850
1	456018	Other Electric Rev-Extraction	0	755,452	755,452	0	493,990	493,990	0	261,462	261,462
1	456020	Other Electric Rev-Sale of Excess	0	313,914	313,914	0	205,268	205,268	0	108,646	108,646
1	456100	Transmission Revenue of Others	0	12,673,000	12,673,000	0	8,286,875	8,286,875	0	4,386,125	4,386,125
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,362,856	2,362,856	0	1,545,072	1,545,072	0	817,784	817,784
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(1,396,884)	0	(1,396,884)	(1,396,884)	0	(1,396,884)	0	0	0
1	456328	Residential Decoupling Deferral	10,143,377	0	10,143,377	8,398,269	0	8,398,269	1,745,108	0	1,745,108
1	456329	Amortization Res Decoupling Deferral	(9,293,981)	0	(9,293,981)	(7,545,365)	0	(7,545,365)	(1,748,616)	0	(1,748,616)
1	456338	Non-res Decoupling Deferred Rev	8,313,170	0	8,313,170	6,898,028	0	6,898,028	1,415,142	0	1,415,142
1	456339	Amortization Non-res Decoupling	(2,896,096)	0	(2,896,096)	(857,983)	0	(857,983)	(2,038,113)	0	(2,038,113)
1	456700	Other Electric Rev-Low Voltage	156,508	0	156,508	105,727	0	105,727	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,747,966	1,747,966	0	1,142,995	1,142,995	0	604,971	604,971
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(5,765,182)	(5,765,182)	0	(3,769,853)	(3,769,853)	0	(1,995,329)	(1,995,329)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	5,765,182	5,765,182	0	3,769,853	3,769,853	0	1,995,329	1,995,329
1	456730	Other Elec Rev-Intraco Thermal	0	30,550,889	30,550,889	0	19,977,226	19,977,226	0	10,573,663	10,573,663
TOTAL ACCOUNT 456			5,066,023	94,010,205	99,076,228	5,640,421	61,473,273	67,113,694	(574,398)	32,536,932	31,962,534

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	129,682,264	129,682,264	0	84,799,232	84,799,232	0	44,883,032	44,883,032
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	0	22,718	22,718	0	22,718	0	0	0
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(260,487)	(260,487)	0	(170,332)	(170,332)	0	(90,155)	(90,155)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,457,225	4,457,225	0	2,914,579	2,914,579	0	1,542,646	1,542,646
1	555710	Intercompany Purchase	0	2,362,182	2,362,182	0	1,544,631	1,544,631	0	817,551	817,551
TOTAL ACCOUNT 555			22,718	136,241,184	136,263,902	22,718	89,088,110	89,110,828	0	47,153,074	47,153,074

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	4,462	6,927,687	6,932,149	4,462	4,530,015	4,534,477	0	2,397,672	2,397,672
1	557010	Other Power Supply Expense - Financial	0	13,118,038	13,118,038	0	8,577,885	8,577,885	0	4,540,153	4,540,153
1	557018	Merchandise Processing Fee	0	47,072	47,072	0	30,780	30,780	0	16,292	16,292
1	557150	Fuel - Economic Dispatch	0	68,734	68,734	0	44,945	44,945	0	23,789	23,789
1	557160	Power Supply Expense - Miscellaneous	0	533	533	0	349	349	0	184	184
99	557161	Unbilled Add-Ons	(242,689)	0	(242,689)	0	0	0	(242,689)	0	(242,689)
1	557165	Other Resource Costs-CAISO Charges	0	120,370	120,370	0	78,710	78,710	0	41,660	41,660
1	557170	Broker Fees - Power	0	468,626	468,626	0	306,435	306,435	0	162,191	162,191
1	557171	REC Broker Fees	0	45,148	45,148	0	29,522	29,522	0	15,626	15,626
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	9,489,841	0	9,489,841	9,489,841	0	9,489,841	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,145,763	0	3,145,763	3,145,763	0	3,145,763	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,516,862)	0	(2,516,862)	(2,516,862)	0	(2,516,862)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	8,933,828	0	8,933,828	0	0	0	8,933,828	0	8,933,828
99	557390	Idaho PCA Amortization	(7,605,390)	0	(7,605,390)	0	0	0	(7,605,390)	0	(7,605,390)
1	557395	Optional Renewable Power Expense Offset	0	707	707	0	462	462	0	245	245
1	557610	Other Expenses - Exposure	0	(1,870)	(1,870)	0	(1,223)	(1,223)	0	(647)	(647)
1	557700	Turbine Gas Bookout Expense	0	7,860,827	7,860,827	0	5,140,195	5,140,195	0	2,720,632	2,720,632
1	557711	Turbine Gas Bookout Offset	0	(7,860,827)	(7,860,827)	0	(5,140,195)	(5,140,195)	0	(2,720,632)	(2,720,632)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	44,726,121	44,726,121	0	29,246,411	29,246,411	0	15,479,710	15,479,710
TOTAL ACCOUNT 557			12,027,631	65,521,166	77,548,797	10,620,702	42,844,291	53,464,993	1,406,929	22,676,875	24,083,804

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	389,098	250,045	639,143	297,444	163,982	461,426	91,654	86,063	177,717
99	908600	Public Purpose Tariff Rider Expense Offset	35,481,123	0	35,481,123	25,303,951	0	25,303,951	10,177,172	0	10,177,172
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	442,565	0	442,565	389,203	0	389,203	53,362	0	53,362
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	36,487,196	250,045	36,737,241	26,165,008	163,982	26,328,990	10,322,188	86,063	10,408,251

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.77%	52.77%
2	Cost of Debt		5.514%	5.480%
	Total Weighted Cost		2.910%	2.892%
E-APL	Net Rate Base	2,511,443,236	1,679,393,074	832,050,162
	Interest Deduction for FIT Calculation	72,933,229	48,870,338	24,062,891
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	982,477,694	662,101,153	320,376,541
E-OPS	Less: Operating & Maintenance Expense	566,434,210	379,540,127	186,894,083
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,158,832	86,043,639	47,115,193
E-OTX	Less: Taxes Other than FIT	81,223,750	65,215,815	16,007,935
	Net Operating Income Before FIT	201,660,902	131,301,572	70,359,330
E-INT	Less: Interest Expense	72,933,229	48,870,338	24,062,891
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(17,070,463)	(13,170,567)	(3,899,896)
	Taxable Net Operating Income	111,657,210	69,403,227	42,253,983
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	23,448,014	14,574,678	8,873,336
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	23,448,014	14,574,678	8,873,336
E-DTE	Deferred FIT	(2,712,167)	(1,067,019)	(1,645,148)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	20,251,059	13,190,656	7,060,403

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	52,648,299	83,814,245	136,462,544	34,388,472	56,076,770	90,465,242	18,259,827	27,737,475	45,997,302
12	997001 Contributions In Aid of Construction	0	6,180,976	6,180,976	0	4,135,753	4,135,753	0	2,045,223	2,045,223
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,257,622	1,257,622	0	862,666	862,666	0	394,956	394,956
99	997007 Idaho PCA	1,328,438	0	1,328,438	0	0	0	1,328,438	0	1,328,438
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
4	997015 Airplane Lease Payments	0	152,836	152,836	0	104,838	104,838	0	47,998	47,998
12	997016 Redemption Expense Amortization	0	1,119,465	1,119,465	0	749,045	749,045	0	370,420	370,420
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	4,964,496	0	4,964,496	2,524,113	0	2,524,113	2,440,383	0	2,440,383
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(677,733)	(677,733)	0	(464,891)	(464,891)	0	(212,842)	(212,842)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(4,866,859)	0	(4,866,859)	(5,493,339)	0	(5,493,339)	626,480	0	626,480
12	997032 Interest Rate Swaps	0	(16,467,983)	(16,467,983)	0	(11,018,892)	(11,018,892)	0	(5,449,091)	(5,449,091)
4	997033 BPA Residential Exchange	46,710	0	46,710	29,916	0	29,916	16,794	0	16,794
99	997034 Montana Hydro Settlement	4,898,000	0	4,898,000	3,200,843	0	3,200,843	1,697,157	0	1,697,157
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	9,524,258	0	9,524,258	9,524,258	0	9,524,258	0	0	0
1	997044 Non-Monetary Power Costs	0	(260,487)	(260,487)	0	(170,332)	(170,332)	0	(90,155)	(90,155)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	3,024,939	3,024,939	0	2,024,017	2,024,017	0	1,000,922	1,000,922
11	997049 Tax Depreciation	0	(146,370,338)	(146,370,338)	0	(95,808,168)	(95,808,168)	0	(50,562,170)	(50,562,170)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	578,104	730,222	30,975	305,982	336,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0	
99	997065 Amortization - Unbilled Revenue Add-Ins	(105,769)	0	(105,769)	35,974	0	35,974	(141,743)	0	(141,743)	
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0	
1	997068 Noxon	0	0	0	0	0	0	0	0	0	
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	8,638,518	8,638,518	0	5,654,428	5,654,428	0	2,984,090	2,984,090	
4	997081 Deferred Compensation	0	(770,794)	(770,794)	0	(528,726)	(528,726)	0	(242,068)	(242,068)	
4	997082 Meal Disallowances	0	518,648	518,648	0	355,767	355,767	0	162,881	162,881	
4	997083 Paid Time Off	0	228,884	228,884	0	157,003	157,003	0	71,881	71,881	
2	997084 Customer Uncollectibles	0	12,669	12,669	0	8,308	8,308	0	4,361	4,361	
99	997088 Deferred O&M Colstrip & CS2	1,973,281	0	1,973,281	0	0	0	1,973,281	0	1,973,281	
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0	
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0	
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0	
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0	
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0	
99	997095 WA REC Deferral	583,268	0	583,268	583,268	0	583,268	0	0	0	
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	(1,113,255)	0	(1,113,255)	373,826	0	373,826	(1,487,081)	0	(1,487,081)	
1	997099 Kettle Falls Diesel Leak	0	(147,652)	(147,652)	0	(96,550)	(96,550)	0	(51,102)	(51,102)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(33,659,593)	(33,659,593)	0	(22,010,008)	(22,010,008)	0	(11,649,585)	(11,649,585)	
1	997102 Amort Idaho Earnings Test (254229)	(23,524)	0	(23,524)	0	0	0	(23,524)	0	(23,524)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0	
1	997107 MDM System	(2,309,890)	0	(2,309,890)	(2,309,890)	0	(2,309,890)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	13,998,932	0	13,998,932	8,232,480	0	8,232,480	5,766,452	0	5,766,452	
2	997109 Tax Reform Amortization	(3,669,437)	0	(3,669,437)	(3,592,370)	0	(3,592,370)	(77,067)	0	(77,067)	
99	997110 FISERVE	(774,258)	0	(774,258)	(527,418)	0	(527,418)	(246,840)	0	(246,840)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(562,962)	(562,962)	0	(278,398)	(278,398)	
12	997112 AFUDC Equity Tax Flow Through	0	(4,426,735)	(4,426,735)	0	(2,961,973)	(2,961,973)	0	(1,464,762)	(1,464,762)	
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(532,711)	(532,711)	0	(263,437)	(263,437)	
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,674)	(53,674)	0	(26,543)	(26,543)	
12	997115 AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404	
TOTAL SCHEDULE M ADJUSTMENTS		72,378,823	(98,667,255)	(17,070,463)	50,332,342	(63,502,909)	(13,170,567)	31,264,450	(35,164,346)	(3,899,896)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.581%	34.419%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.456%	34.544%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL 12	Net Electric Plant (before ADFIT)		100.000%		66.911%		33.089%			
E-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	2,143,752	2,143,752	0	1,434,406	1,434,406	0	709,346	709,346
99	410100	Deferred Federal Income Tax Expense - Washin	(1,692,195)	0	(1,692,195)	(1,692,195)	0	(1,692,195)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,210,713)	0	(2,210,713)	0	0	0	(2,210,713)	0	(2,210,713)
	410100	Total	(3,902,908)	2,143,752	(1,759,156)	(1,692,195)	1,434,406	(257,789)	(2,210,713)	709,346	(1,501,367)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	61,126	61,126	0	40,900	40,900	0	20,226	20,226
99	411100	Deferred Federal Income Tax Expense - Washin	(850,130)	0	(850,130)	(850,130)	0	(850,130)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(164,007)	0	(164,007)	0	0	0	(164,007)	0	(164,007)
	411100	Total	(1,014,137)	61,126	(953,011)	(850,130)	40,900	(809,230)	(164,007)	20,226	(143,781)
Total Deferred Federal Income Tax Expense			(4,917,045)	2,204,878	(2,712,167)	(2,542,325)	1,475,306	(1,067,019)	(2,374,720)	729,572	(1,645,148)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.911%	33.089%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended December 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,150,000	8,150,000	0	5,329,285	5,329,285	0	2,820,715	2,820,715
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,146,544	1,146,544	0	749,725	749,725	0	396,819	396,819
1	182381	CDA Settlement Past Storage	0	30,979,835	30,979,835	0	20,257,714	20,257,714	0	10,722,121	10,722,121
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,686,286	19,006,002	319,716	12,476,441	12,796,157	0	6,209,845	6,209,845
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,704	77,307,123	79,648,827	2,309,036	53,028,821	55,337,857	32,668	24,278,302	24,310,970
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,451,288	1,451,288	0	995,511	995,511	0	455,777	455,777
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,271,601	21,271,601	0	14,591,255	14,591,255	0	6,680,346	6,680,346
4	303121	Misc Intangible Plant-AMI Software	11,782,513	1,679,615	13,462,128	11,782,513	1,152,132	12,934,645	0	527,483	527,483
		TOTAL INTANGIBLE PLANT	15,046,637	277,439,475	292,486,112	15,013,969	187,201,456	202,215,425	32,668	90,238,019	90,270,687
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	0	139,536,270	139,536,270	0	91,242,767	91,242,767	0	48,293,503	48,293,503
1	312000	Boiler Plant	0	188,320,384	188,320,384	0	123,142,699	123,142,699	0	65,177,685	65,177,685
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,778,245	56,778,245	0	37,127,294	37,127,294	0	19,650,951	19,650,951
1	315000	Accessory Electric Equipment	0	29,586,270	29,586,270	0	19,346,462	19,346,462	0	10,239,808	10,239,808
1	316000	Miscellaneous Power Plant Equipment	0	17,125,345	17,125,345	0	11,198,263	11,198,263	0	5,927,082	5,927,082
		TOTAL STEAM PRODUCTION PLANT	0	434,931,756	434,931,756	0	284,401,875	284,401,875	0	150,529,881	150,529,881
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	87,218,498	87,218,498	0	57,032,176	57,032,176	0	30,186,322	30,186,322
1	332XXX	Reservoirs, Dams, & Waterways	0	194,774,433	194,774,433	0	127,363,002	127,363,002	0	67,411,431	67,411,431
1	333000	Waterwheels, Turbines, & Generators	0	235,770,613	235,770,613	0	154,170,404	154,170,404	0	81,600,209	81,600,209
1	334000	Accessory Electric Equipment	0	67,117,117	67,117,117	0	43,887,883	43,887,883	0	23,229,234	23,229,234
1	335XXX	Miscellaneous Power Plant Equipment	0	14,110,182	14,110,182	0	9,226,648	9,226,648	0	4,883,534	4,883,534
1	336000	Roads, Railroads, & Bridges	0	4,339,913	4,339,913	0	2,837,869	2,837,869	0	1,502,044	1,502,044
		TOTAL HYDRAULIC PRODUCTION PLANT	0	667,144,032	667,144,032	0	436,245,483	436,245,483	0	230,898,549	230,898,549
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,135,613	17,135,613	0	11,204,977	11,204,977	0	5,930,636	5,930,636
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,223	21,388,223	0	13,985,759	13,985,759	0	7,402,464	7,402,464
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,561,242	219,561,242	0	143,571,096	143,571,096	0	75,990,146	75,990,146
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	22,069,688	22,069,688	0	14,431,369	14,431,369	0	7,638,319	7,638,319
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,748,777	1,748,777	0	1,143,525	1,143,525	0	605,252	605,252
		TOTAL OTHER PRODUCTION PLANT	0	306,499,652	306,499,652	0	200,420,121	200,420,121	0	106,079,531	106,079,531
		TOTAL PRODUCTION PLANT	0	1,408,575,440	1,408,575,440	0	921,067,479	921,067,479	0	487,507,961	487,507,961

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,481,413	28,481,413	0	18,623,996	18,623,996	0	9,857,417	9,857,417
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,258,100	26,258,100	0	17,170,172	17,170,172	0	9,087,928	9,087,928
1	353XXX	Station Equipment	0	267,329,893	267,329,893	0	174,807,017	174,807,017	0	92,522,876	92,522,876
1	354000	Towers & Fixtures	0	17,291,380	17,291,380	0	11,306,833	11,306,833	0	5,984,547	5,984,547
1	355000	Poles & Fixtures	0	262,715,686	262,715,686	0	171,789,787	171,789,787	0	90,925,899	90,925,899
1	356000	Overhead Conductors & Devices	0	147,347,807	147,347,807	0	96,350,731	96,350,731	0	50,997,076	50,997,076
1	357000	Underground Conduit	0	3,188,359	3,188,359	0	2,084,868	2,084,868	0	1,103,491	1,103,491
1	358000	Underground Conductors & Devices	0	2,537,018	2,537,018	0	1,658,956	1,658,956	0	878,062	878,062
1	359000	Roads & Trails	0	2,053,944	2,053,944	0	1,343,074	1,343,074	0	710,870	710,870
TOTAL TRANSMISSION PLANT			0	757,203,600	757,203,600	0	495,135,434	495,135,434	0	262,068,166	262,068,166
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,594,321	0	2,594,321	354,602	0	354,602	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,129,157	0	34,129,157	27,406,930	0	27,406,930	6,722,227	0	6,722,227
3	362000	Station Equipment	135,315,748	3,078,793	138,394,541	90,565,340	2,086,375	92,651,715	44,750,408	992,418	45,742,826
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	405,822,340	0	405,822,340	263,293,555	0	263,293,555	142,528,785	0	142,528,785
99	365000	Overhead Conductors & Devices	268,711,284	0	268,711,284	171,085,433	0	171,085,433	97,625,851	0	97,625,851
99	366000	Underground Conduit	118,894,638	0	118,894,638	78,298,358	0	78,298,358	40,596,280	0	40,596,280
99	367000	Underground Conductors & Devices	209,476,662	0	209,476,662	139,023,710	0	139,023,710	70,452,952	0	70,452,952
99	368000	Line Transformers	269,657,907	0	269,657,907	186,142,660	0	186,142,660	83,515,247	0	83,515,247
99	369XXX	Services	173,790,797	0	173,790,797	114,114,280	0	114,114,280	59,676,517	0	59,676,517
99	371XXX	Installations on Customers' Premises	1,491,786	0	1,491,786	1,491,786	0	1,491,786	0	0	0
99	370XXX	Meters	56,558,730	0	56,558,730	33,472,851	0	33,472,851	23,085,879	0	23,085,879
99	373XXX	Street Light & Signal Systems	63,205,472	0	63,205,472	41,304,831	0	41,304,831	21,900,641	0	21,900,641
TOTAL DISTRIBUTION PLANT			1,750,189,643	3,078,793	1,753,268,436	1,155,256,733	2,086,375	1,157,343,108	594,932,910	992,418	595,925,328
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,528,513	7,508,712	9,037,225	826,445	5,150,601	5,977,046	702,068	2,358,111	3,060,179
4	390XXX	Structures & Improvements	15,028,110	91,303,715	106,331,825	6,699,209	62,629,783	69,328,992	8,328,901	28,673,932	37,002,833
4	391XXX	Office Furniture & Equipment	4,557,879	55,208,417	59,766,296	4,494,908	37,870,214	42,365,122	62,971	17,338,203	17,401,174
4	392XXX	Transportation Equipment	34,384,453	22,496,481	56,880,934	24,201,353	15,431,461	39,632,814	10,183,100	7,065,020	17,248,120
4	393000	Stores Equipment	435,623	3,813,577	4,249,200	261,432	2,615,923	2,877,355	174,191	1,197,654	1,371,845
4	394000	Tools, Shop & Garage Equipment	1,769,611	14,040,685	15,810,296	780,685	9,631,208	10,411,893	988,926	4,409,477	5,398,403
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	351,834	2,091,821	2,443,655	336,217	1,434,885	1,771,102	15,617	656,936	672,553
4	396XXX	Power Operated Equipment	24,195,984	9,359,082	33,555,066	14,385,821	6,419,862	20,805,683	9,810,163	2,939,220	12,749,383
4	397XXX	Communications Equipment	27,724,903	93,726,864	121,451,767	17,676,442	64,291,942	81,968,384	10,048,461	29,434,922	39,483,383
4	398000	Miscellaneous Equipment	13,508	495,301	508,809	0	339,752	339,752	13,508	155,549	169,057
TOTAL GENERAL PLANT			109,990,418	300,158,496	410,148,914	69,662,512	205,893,720	275,556,232	40,327,906	94,264,776	134,592,682
TOTAL PLANT IN SERVICE			1,875,226,698	2,746,455,804	4,621,682,502	1,239,933,214	1,811,384,464	3,051,317,678	635,293,484	935,071,340	1,570,364,824

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(305,519,658)	(305,519,658)	0	(199,779,304)	(199,779,304)	0	(105,740,354)	(105,740,354)
E-ADEP		Hydro Production Plant	0	(135,457,396)	(135,457,396)	0	(88,575,591)	(88,575,591)	0	(46,881,805)	(46,881,805)
E-ADEP		Other Production Plant	0	(128,351,151)	(128,351,151)	0	(83,928,818)	(83,928,818)	0	(44,422,333)	(44,422,333)
E-ADEP		Transmission Plant	0	(218,496,331)	(218,496,331)	0	(142,874,751)	(142,874,751)	0	(75,621,580)	(75,621,580)
E-ADEP		Distribution Plant	(567,192,691)	(181,871)	(567,374,562)	(349,292,356)	(123,247)	(349,415,603)	(217,900,335)	(58,624)	(217,958,959)
E-ADEP		General Plant	(40,489,366)	(106,179,738)	(146,669,104)	(24,746,711)	(72,833,991)	(97,580,702)	(15,742,655)	(33,345,747)	(49,088,402)
TOTAL ACCUMULATED DEPRECIATION			(607,682,057)	(894,186,145)	(1,501,868,202)	(374,039,067)	(588,115,702)	(962,154,769)	(233,642,990)	(306,070,443)	(539,713,433)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,826,977)	(13,826,977)	0	(9,041,460)	(9,041,460)	0	(4,785,517)	(4,785,517)
E-AAMT		Distribution-Franchises/Misc Intangibles	(260,367)	0	(260,367)	(260,367)	0	(260,367)	0	0	0
E-AAMT		General Plant - 303000	0	(2,282,553)	(2,282,553)	0	(1,563,065)	(1,563,065)	0	(719,488)	(719,488)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,787,771)	(50,938,124)	(53,725,895)	(2,765,299)	(34,941,006)	(37,706,305)	(22,472)	(15,997,118)	(16,019,590)
E-AAMT		General Plant - 390200, 396200	0	(144,957)	(144,957)	0	(99,433)	(99,433)	0	(45,524)	(45,524)
TOTAL ACCUMULATED AMORTIZATION			(3,048,138)	(67,192,611)	(70,240,749)	(3,025,666)	(45,644,964)	(48,670,630)	(22,472)	(21,547,647)	(21,570,119)
TOTAL ACCUMULATED DEPR/AMORT			(610,730,195)	(961,378,756)	(1,572,108,951)	(377,064,733)	(633,760,666)	(1,010,825,399)	(233,665,462)	(327,618,090)	(561,283,552)
NET ELECTRIC UTILITY PLANT before ADFIT			1,264,496,503	1,785,077,048	3,049,573,551	862,868,481	1,177,623,798	2,040,492,279	401,628,022	607,453,250	1,009,081,272
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	64,504	64,504	0	42,179	42,179	0	22,325	22,325
12		ADFIT - Electric Plant In Service (282900)	0	(549,242,838)	(549,242,838)	0	(367,503,875)	(367,503,875)	0	(181,738,963)	(181,738,963)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,679,593)	(62,679,593)	0	(42,995,067)	(42,995,067)	0	(19,684,526)	(19,684,526)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(746,059)	(746,059)	0	(511,759)	(511,759)	0	(234,300)	(234,300)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(186,563)	(186,563)	0	(127,973)	(127,973)	0	(58,590)	(58,590)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,505,765)	(6,505,765)	0	(4,254,120)	(4,254,120)	0	(2,251,645)	(2,251,645)
1		ADFIT - CDA Settlement Costs (283333)	0	249,237	249,237	0	162,976	162,976	0	86,261	86,261
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,323,274)	(1,323,274)	0	(885,416)	(885,416)	0	(437,858)	(437,858)
TOTAL ACCUMULATED DFIT			0	(620,370,351)	(620,370,351)	0	(416,073,055)	(416,073,055)	0	(204,297,296)	(204,297,296)
NET ELECTRIC UTILITY PLANT			1,264,496,503	1,164,706,697	2,429,203,200	862,868,481	761,550,743	1,624,419,224	401,628,022	403,155,954	804,783,976

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended December 31, 2018
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,264,496,503	1,164,706,697	2,429,203,200	862,868,481	761,550,743	1,624,419,224	401,628,022	403,155,954	804,783,976
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		470,062	1,144,264	1,614,326	431,167	784,908	1,216,075	38,895	359,356	398,251
4	Accumulated Amortization - AFUDC (182318)		(12,092)	(45,353)	(57,445)	(11,315)	(31,110)	(42,425)	(777)	(14,243)	(15,020)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(153,212)	0	(153,212)	153,212	0	153,212
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(3,169,500)	0	(3,169,500)	(1,015,770)	0	(1,015,770)	(2,153,730)	0	(2,153,730)
99	Kettle Falls Disallowed Plant (101030)		(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)		8,240,210	0	8,240,210	5,247,725	0	5,247,725	2,992,485	0	2,992,485
99	ADFIT - Kettle Falls Disallowed (190420)		0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,767,255	0	1,767,255	0	0	0	1,767,255	0	1,767,255
99	ADFIT - Boulder Park Disallowed (190040)		174,876	0	174,876	0	0	0	174,876	0	174,876
99	Investment in WNP3 Exchange Power (124900, 124930)		1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(293,523)	0	(293,523)	(293,523)	0	(293,523)	0	0	0
99	CDA Lake Settlement - WA (182382)		291,560	0	291,560	291,560	0	291,560	0	0	0
99	CDA Lake Settlement - ID (186382)		54,206	0	54,206	0	0	0	54,206	0	54,206
99	ADFIT - CDA Lake Settlement - Direct (283382)		(72,612)	0	(72,612)	(61,228)	0	(61,228)	(11,384)	0	(11,384)
99	CDA CDR Fund - Direct (182324)		21,208	0	21,208	21,208	0	21,208	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		149,945	0	149,945	139,801	0	139,801	10,144	0	10,144
99	ADFIT - Spokane River Relicensing (283322)		(31,474)	0	(31,474)	(29,347)	0	(29,347)	(2,127)	0	(2,127)
99	Spokane River PM&Es (182323)		136,015	0	136,015	88,773	0	88,773	47,242	0	47,242
99	ADFIT - Spokane River PM&Es (283323)		(28,578)	0	(28,578)	(18,657)	0	(18,657)	(9,921)	0	(9,921)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,139,174)	0	(2,139,174)	(1,018,716)	0	(1,018,716)	(1,120,458)	0	(1,120,458)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)		(1,960,153)	0	(1,960,153)	(1,960,153)	0	(1,960,153)	0	0	0
C-WKC	Working Capital		83,241,107	0	83,241,107	55,065,504	0	55,065,504	28,175,603	0	28,175,603
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		81,141,125	1,098,911	82,240,036	54,220,052	753,798	54,973,850	26,921,073	345,113	27,266,186
	NET RATE BASE		1,345,637,628	1,165,805,608	2,511,443,236	917,088,533	762,304,541	1,679,393,074	428,549,095	403,501,067	832,050,162

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	8,278,220				8,278,220	8,278,220		5,413,128	5,413,128		2,865,092	2,865,092	
1	Hydro (ED-AN)	12,047,214				12,047,214	12,047,214		7,877,673	7,877,673		4,169,541	4,169,541	
1	Other (ED-AN)	9,789,258				9,789,258	9,789,258		6,401,196	6,401,196		3,388,062	3,388,062	
Total Electric Production		30,114,692				30,114,692	30,114,692		19,691,997	19,691,997		10,422,695	10,422,695	
Electric Transmission														
1	ED-AN	12,878,209				12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148	
Total Electric Transmissio		12,878,209				12,878,209	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148	
Electric Distribution														
3	ED-AN	59,978					59,978		40,645	40,645		19,333	19,333	
	ED-ID	17,719,503				17,719,503					17,719,503		17,719,503	
	ED-WA	32,057,154				32,057,154		32,057,154		32,057,154				
Total Electric Distribution		49,836,635				49,776,657	59,978	49,836,635	32,057,154	40,645	32,097,799	17,719,503	19,333	17,738,836
Gas Underground Storage														
	GD-AN	906,735		906,735										
	GD-OR	151,239			151,239									
Total Gas Underground St		1,057,974		906,735	151,239									
Gas Distribution														
	GD-AN	62,755		62,755										
	GD-ID	5,559,358		5,559,358										
	GD-WA	11,599,468		11,599,468										
	GD-OR	7,694,751			7,694,751									
Total Gas Distribution		24,916,332		17,221,581	7,694,751									
General Plant														
4	ED-AN	2,203,860		2,203,860		2,203,860	2,203,860		1,511,738	1,511,738		692,122	692,122	
	ED-ID	255,254		255,254		255,254	255,254				255,254		255,254	
	ED-WA	578,541		578,541		578,541	578,541	578,541		578,541				
7,4	CD-AA	21,615,435	15,159,985	4,441,756	2,013,694		15,159,985	15,159,985	10,398,992	10,398,992		4,760,993	4,760,993	
9,4	CD-AN	1,004,892	780,952	223,940			780,952	780,952	535,694	535,694		245,258	245,258	
9	CD-ID	355,813	276,520	79,293		276,520	276,520				276,520		276,520	
9	CD-WA	609,353	473,559	135,794		473,559	473,559	473,559		473,559				
8	GD-AA	359,374		246,394	112,980									
	GD-AN	30,983		30,983										
	GD-ID	25,938		25,938										
	GD-WA	416,097		416,097										
	GD-OR	184,120			184,120									
Total General Plant		27,639,660	19,728,671	5,600,195	2,310,794	1,583,874	18,144,797	19,728,671	1,052,100	12,446,424	13,498,524	531,774	5,698,373	6,230,147
Total Depreciation Expens		146,443,502	112,558,207	23,728,511	10,156,784	51,360,531	61,197,676	112,558,207	33,109,254	40,600,127	73,709,381	18,251,277	20,597,549	38,848,826

Allocation Ratios:
Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(305,519,658)	(305,519,658)			(305,519,658)	(305,519,658)		(199,779,304)	(199,779,304)		(105,740,354)	(105,740,354)	
1	Hydro (ED-AN)	(135,457,396)	(135,457,396)			(135,457,396)	(135,457,396)		(88,575,591)	(88,575,591)		(46,881,805)	(46,881,805)	
1	Other (ED-AN)	(128,351,151)	(128,351,151)			(128,351,151)	(128,351,151)		(83,928,818)	(83,928,818)		(44,422,333)	(44,422,333)	
Total Electric Production		(569,328,205)	(569,328,205)			(569,328,205)	(569,328,205)		(372,283,713)	(372,283,713)		(197,044,492)	(197,044,492)	
Electric Transmission														
1	ED-AN	(218,496,331)	(218,496,331)			(218,496,331)	(218,496,331)		(142,874,751)	(142,874,751)		(75,621,580)	(75,621,580)	
Total Electric Transmissic		(218,496,331)	(218,496,331)			(218,496,331)	(218,496,331)		(142,874,751)	(142,874,751)		(75,621,580)	(75,621,580)	
Electric Distribution														
3	ED-AN	(181,871)	(181,871)				(181,871)		(123,247)	(123,247)		(58,624)	(58,624)	
	ED-ID	(217,900,335)	(217,900,335)			(217,900,335)	(217,900,335)				(217,900,335)		(217,900,335)	
	ED-WA	(349,292,356)	(349,292,356)			(349,292,356)	(349,292,356)	(349,292,356)		(349,292,356)				
Total Electric Distribution		(567,374,562)	(567,374,562)			(567,192,691)	(181,871)	(567,374,562)	(349,292,356)	(123,247)	(349,415,603)	(217,900,335)	(58,624)	(217,958,959)
Gas Underground Storage														
	GD-AN	(16,446,136)		(16,446,136)										
	GD-OR	(1,164,034)			(1,164,034)									
Total Gas Underground S		(17,610,170)		(16,446,136)	(1,164,034)									
Gas Distribution														
	GD-AN	(1,793,083)		(1,793,083)										
	GD-ID	(79,280,048)		(79,280,048)										
	GD-WA	(147,395,110)		(147,395,110)										
	GD-OR	(111,789,613)			(111,789,613)									
Total Gas Distribution		(340,257,854)		(228,468,241)	(111,789,613)									
General Plant														
4	ED-AN	(48,284,165)	(48,284,165)			(48,284,165)	(48,284,165)		(33,120,523)	(33,120,523)		(15,163,642)	(15,163,642)	
	ED-ID	(10,928,518)	(10,928,518)			(10,928,518)	(10,928,518)				(10,928,518)		(10,928,518)	
	ED-WA	(21,231,321)	(21,231,321)			(21,231,321)	(21,231,321)	(21,231,321)			(21,231,321)			
7,4	CD-AA	(67,502,359)	(47,342,780)	(13,871,059)	(6,288,520)	(47,342,780)	(47,342,780)		(32,474,780)	(32,474,780)		(14,868,000)	(14,868,000)	
9,4	CD-AN	(13,578,836)	(10,552,793)	(3,026,043)		(10,552,793)	(10,552,793)		(7,238,688)	(7,238,688)		(3,314,105)	(3,314,105)	
9	CD-ID	(6,194,605)	(4,814,137)	(1,380,468)		(4,814,137)	(4,814,137)				(4,814,137)		(4,814,137)	
9	CD-WA	(4,523,438)	(3,515,390)	(1,008,048)		(3,515,390)	(3,515,390)	(3,515,390)		(3,515,390)				
8	GD-AA	(2,369,597)		(1,624,643)	(744,954)									
	GD-AN	(3,083,112)		(3,083,112)										
	GD-ID	(2,101,358)		(2,101,358)										
	GD-WA	(7,609,142)		(7,609,142)										
	GD-OR	(4,746,869)			(4,746,869)									
Total General Plant		(192,153,320)	(146,669,104)	(33,703,873)	(11,780,343)	(40,489,366)	(106,179,738)	(146,669,104)	(24,746,711)	(72,833,991)	(97,580,702)	(15,742,655)	(33,345,747)	(49,088,402)
Total Accumulated Depr		(1,905,220,442)	(1,501,868,202)	(278,618,250)	(124,733,990)	(607,682,057)	(894,186,145)	(1,501,868,202)	(374,039,067)	(588,115,702)	(962,154,769)	(233,642,990)	(306,070,443)	(539,713,433)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,978,154)	(11,978,154)			(11,978,154)	(11,978,154)		(7,832,515)	(7,832,515)		(4,145,639)	(4,145,639)	
1	Misc Intangible Plt (3030 ED-AN	(1,848,823)	(1,848,823)			(1,848,823)	(1,848,823)		(1,208,945)	(1,208,945)		(639,878)	(639,878)	
Total Production/Transmission		(13,826,977)	(13,826,977)			(13,826,977)	(13,826,977)		(9,041,460)	(9,041,460)		(4,785,517)	(4,785,517)	
Distribution														
	Franchises (302000) ED-WA	(217,694)	(217,694)			(217,694)	(217,694)		(217,694)	(217,694)				
	Misc Intangible Plt (3030 ED-WA	(42,673)	(42,673)			(42,673)	(42,673)		(42,673)	(42,673)				
Total Distribution		(260,367)	(260,367)			(260,367)	(260,367)		(260,367)	(260,367)				
General Plant - 303000														
7,4	CD-AA	(3,136,506)	(2,199,788)	(644,521)	(292,197)		(2,199,788)	(2,199,788)		(1,508,945)	(1,508,945)	(690,843)	(690,843)	
9,1	CD-AN	(106,498)	(82,765)	(23,733)			(82,765)	(82,765)		(54,120)	(54,120)	(28,645)	(28,645)	
	GD-ID	(101,330)		(101,330)										
	GD-WA	(216,153)		(216,153)										
	GD-OR	(96,755)			(96,755)									
Total General Plant - 303000		(3,657,242)	(2,282,553)	(985,737)	(388,952)		(2,282,553)	(2,282,553)		(1,563,065)	(1,563,065)	(719,488)	(719,488)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(66,869,764)	(46,899,109)	(13,741,068)	(6,229,587)		(46,899,109)	(46,899,109)		(32,170,444)	(32,170,444)	(14,728,665)	(14,728,665)	
9,4	CD-AN	(19,358)	(15,044)	(4,314)			(15,044)	(15,044)		(10,319)	(10,319)	(4,725)	(4,725)	
9	CD-ID	(28,916)	(22,472)	(6,444)		(22,472)	(22,472)				(22,472)	(22,472)	(22,472)	
9	CD-WA	(866,137)	(673,118)	(193,019)		(673,118)	(673,118)	(673,118)				0	0	
4	ED-AN	(4,023,971)	(4,023,971)			(4,023,971)	(4,023,971)		(2,760,243)	(2,760,243)		(1,263,728)	(1,263,728)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,092,181)	(2,092,181)			(2,092,181)	(2,092,181)	(2,092,181)		(2,092,181)	(2,092,181)			
8	GD-AA	(512,737)		(351,543)	(161,194)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(74,413,064)	(53,725,895)	(14,296,388)	(6,390,781)		(2,787,771)	(50,938,124)	(53,725,895)	(2,765,299)	(34,941,006)	(37,033,187)	(22,472)	(15,997,118)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0			0	0		0	0	0	0	
9	CD-WA	0	0	0			0	0	0	0	0	0	0	
4	ED-AN	(144,957)	(144,957)			(144,957)	(144,957)		(99,433)	(99,433)		(45,524)	(45,524)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(144,957)	(144,957)	0	0		0	(144,957)	(144,957)	0	(99,433)	(99,433)	0	(45,524)
Total Accumulated Amortization		(92,302,607)	(70,240,749)	(15,282,125)	(6,779,733)		(3,048,138)	(67,192,611)	(70,240,749)	(3,025,666)	(45,644,964)	(47,997,512)	(22,472)	(21,547,647)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	0
	TOTAL ACCOUNT	16,061,974	826,445	702,068	7,508,711	9,037,224	2,962,983	97,436	2,190,095	5,250,514	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,242,279	1,106,086	2,481,812	4,654,381	8,242,279	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,291,023	0	0	0	0	19,291,023	0	0	19,291,023	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,762,059	0	0	78,384,320	78,384,320	0	0	22,965,986	22,965,986	0	10,411,753	10,411,753
9	CD-WA / ID / AN	25,355,755	5,593,123	5,847,089	8,265,013	19,705,225	1,603,844	1,676,670	2,370,016	5,650,530	0	0	0
	TOTAL ACCOUNT	168,397,534	6,699,209	8,328,901	91,303,714	106,331,824	20,894,867	1,676,670	25,336,002	47,907,539	3,746,418	10,411,753	14,158,171
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,744,325	603,305	0	2,141,020	2,744,325	0	0	0	0	0	0	0
99	GD-WA / ID / AN	834,661	0	0	0	0	834,661	0	0	834,661	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	75,460,028	0	0	52,923,891	52,923,891	0	0	15,506,281	15,506,281	0	7,029,856	7,029,856
9	CD-WA / ID / AN	5,273,216	3,891,603	62,971	143,506	4,098,080	1,115,928	18,057	41,151	1,175,136	0	0	0
	TOTAL ACCOUNT	84,668,588	4,494,908	62,971	55,208,417	59,766,296	1,950,589	18,057	15,791,758	17,760,404	0	7,141,888	7,141,888
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,691,391	22,197,119	9,397,071	15,097,201	46,691,391	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,725,172	0	0	0	0	9,386,846	2,583,082	1,755,244	13,725,172	0	0	0
99	GD-OR / AS	3,938,833	0	0	0	0	0	0	0	0	3,938,833	0	3,938,833
8	GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	14,760
7	CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	681,266
9	CD-WA / ID / AN	6,511,834	2,004,235	786,028	2,270,409	5,060,672	574,720	225,396	651,046	1,451,162	0	0	0
	TOTAL ACCOUNT	78,227,036	24,201,354	10,183,099	22,496,481	56,880,934	9,961,566	2,808,478	3,941,199	16,711,243	3,938,833	696,026	4,634,859

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,953,936	250,971	159,828	3,439,152	3,849,951	71,967	45,831	986,187	1,103,985	0	0	0
	TOTAL ACCOUNT	5,465,988	261,432	174,191	3,813,578	4,249,201	160,127	45,831	986,187	1,192,145	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,519,614	768,586	233,715	4,517,313	5,519,614	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	0
99	GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	870,875
8	GD-AA	4,766,095	0	0	0	0	0	0	3,267,730	3,267,730	0	1,498,365	1,498,365
7	CD-AA	13,374,323	0	0	9,380,081	9,380,081	0	0	2,748,290	2,748,290	0	1,245,952	1,245,952
9	CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
	TOTAL ACCOUNT	28,236,146	780,684	988,926	14,040,685	15,810,295	1,855,602	516,217	6,438,840	8,810,659	870,875	2,744,317	3,615,192
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,552,988	336,217	15,617	1,201,154	1,552,988	0	0	0	0	0	0	0
99	GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7	CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9	CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
	TOTAL ACCOUNT	3,147,079	336,217	15,617	2,091,821	2,443,655	28,760	0	464,959	493,719	40,917	168,788	209,705
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,154,229	14,133,959	9,501,623	8,518,647	32,154,229	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9	CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
	TOTAL ACCOUNT	38,104,709	14,385,820	9,810,163	9,359,083	33,555,066	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	66,116,472	12,712,265	7,105,652	46,298,555	66,116,472	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,355,913	0	0	0	0	883,348	472,565	0	1,355,913	0	0	0
99	GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8	GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	361,303
7	CD-AA	55,655,175	0	0	39,033,757	39,033,757	0	0	11,436,582	11,436,582	0	5,184,836	5,184,836
9	CD-WA/ ID / AN	20,976,052	4,964,177	2,942,809	8,394,553	16,301,539	1,423,492	843,859	2,407,162	4,674,513	0	0	0
	TOTAL ACCOUNT	146,463,471	17,676,442	10,048,461	93,726,865	121,451,768	2,306,840	1,316,424	14,631,696	18,254,960	1,210,604	5,546,139	6,756,743
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	499,225	0	0	350,131	350,131	0	0	102,586	102,586	0	46,508	46,508
9	CD-WA/ ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
	TOTAL ACCOUNT	662,183	0	13,509	495,302	508,811	0	1,911	102,586	104,497	2,367	46,508	48,875
	TOTAL GENERAL PLANT	569,548,549	69,662,511	40,327,906	300,158,498	410,148,915	42,577,851	7,417,184	70,947,221	120,942,256	10,727,034	27,730,344	38,457,378

ALLOCATION RATIOS:

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,033,663	8,033,663	0	0	2,353,800	2,353,800	0	1,067,108	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,686,286	19,006,002	1,022,594	779,605	2,397,046	4,199,245	426,123	1,067,108	1,493,231
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,069,328	2,309,036	0	11,760,292	14,069,328	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	688,088	0	0	0	0	0	0	471,767	471,767	0	216,321	
7		CD-AA	93,059,930	0	0	65,267,582	65,267,582	0	0	19,122,885	19,122,885	0	8,669,463	
9		CD-WA / ID / AN	401,362	0	32,668	279,250	311,918	0	9,368	80,076	89,444	0	0	
		TOTAL ACCOUNT	108,218,708	2,309,036	32,668	77,307,124	79,648,828	0	9,368	19,674,728	19,684,096	0	8,885,784	8,885,784
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,069,278	0	0	1,451,288	1,451,288	0	0	425,216	425,216	0	192,774	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,069,278	0	0	1,451,288	1,451,288	0	0	425,216	425,216	0	192,774	192,774
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2018
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,394,831	0	0	1,679,615	1,679,615	0	0	492,114	492,114	0	223,102	223,102
9		CD-WA / ID / AN	15,161,183	11,782,513	0	0	11,782,513	3,378,670	0	0	3,378,670	0	0	0
		TOTAL ACCOUNT	17,556,014	11,782,513	0	1,679,615	13,462,128	3,378,670	0	492,114	3,870,784	0	223,102	223,102
	TOTAL		283,703,190	14,411,265	32,668	191,113,878	205,557,811	4,401,264	788,973	49,941,319	55,131,556	426,123	22,587,700	23,013,823

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(88,521,791)	(62,084,758)	(18,190,343)	(8,246,690)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(765,407)	(594,836)	(170,571)	0
7	282919	CD-AA	(1,063,746)	(746,058)	(218,589)	(99,099)
7	283750	CD-AA	(266,006)	(186,563)	(54,662)	(24,781)
		Total	(90,616,950)	(63,612,215)	(18,634,165)	(8,370,570)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,651,471	3,651,471	0	0	0	0	3,651,471
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	2	2	0	0	0	0	2
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	74,694,888	36,657,017	0	111,351,905	55,065,504	28,175,603	19,629,384	8,481,414	0
TOTAL		74,694,888	36,657,017	3,651,473	115,003,378	55,065,504	28,175,603	19,629,384	8,481,414	3,651,473

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