

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2018

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating Adjustments					
1.00	E-ROO	Results of Operations	117,595	1,596,053	7.37%
1.01	E-DFIT	Deferred FIT Rate Base	(12)	(1,946)	
1.02	E-DDC	Deferred Debits and Credits	(28)	(7)	
1.03	E-WC	Working Capital	-	-	
1.04	E-AMI	Remove AMI Rate Base	(114)	(19,166)	
2.01	E-EBO	Eliminate B & O Taxes	(70)	-	
2.02	E-RPT	Restate Property Tax	427	-	
2.03	E-UE	Uncollect. Expense	(557)	-	
2.04	E-RE	Regulatory Expense	14	-	
2.05	E-ID	Injuries and Damages	(20)	-	
2.06	E-FIT	FIT/DFIT/ ITC Expense	36	-	
2.07	E-OSC	Office Space Charges to Non-Utility	45	-	
2.08	E-RET	Restate Excise Taxes	(21)	-	
2.09	E-NGL	Net Gains & Losses	49	-	
2.10	E-WN	Weather Normalization	406	-	
2.11	E-EAS	Eliminate Adder Schedules	1,103	-	
2.12	E-MR	Misc. Restating Non-Util / Non- Recurring Expenses	1,237	-	
2.13	E-RI	Restating Incentives	196	-	
2.14	E-RDI	Restate Debt Interest	(268)	-	
2.15	E-EWPC	Eliminate WA Power Cost Defer	9,982	-	
2.16	E-NPS	Nez Perce Settlement Adjustment	6	-	
2.17	E-PMM	Normalize CS2/Colstrip Major Maint	(\$1,017)	-	
2.18	E-APS	Authorized Power Supply	(15,724)	-	
Restated Total			113,266	1,574,934	7.19%

Other CF WA Elec Conversion Factor

(1) Adjustment 2.18 "CB Power Supply" normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual vs authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual vs authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual vs authorized net power supply costs.

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

Line No.	DESCRIPTION	Actual Results	RESTATEMENT ADJUSTMENTS							
		Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense	Regulatory Expense
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Adjustment Number Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO	E-RPT	E-UE	E-RE
REVENUES										
1	Total General Business	\$540,037	\$0	\$0	\$0	\$0	(\$18,620)	\$0	\$0	\$0
2	Interdepartmental Sales	1,101	-	-	-	-	-	-	-	-
3	Sales for Resale	60,012	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	601,150	-	-	-	-	(18,620)	-	-	-
5	Other Revenue	60,951	-	-	-	-	(13)	-	-	-
6	Total Electric Revenue	662,101	-	-	-	-	(18,633)	-	-	-
EXPENSES										
Production and Transmission										
7	Operating Expenses	175,404	-	-	-	-	-	-	-	-
8	Purchased Power	89,111	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	28,724	-	-	-	-	-	-	-	0
10	Regulatory Amortization	1,647	-	-	-	-	-	-	-	-
11	Taxes	16,973	-	-	-	-	-	(178)	-	-
12	Total Production & Transmission	311,859	-	-	-	-	-	(178)	-	-
Distribution										
13	Operating Expenses	23,755	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	32,128	-	-	-	-	-	-	-	-
	Regulatory amortization									
15	Taxes	48,243	-	-	-	-	(18,544)	(362)	-	-
16	Total Distribution	104,126	-	-	-	-	(18,544)	(362)	-	-
17	Customer Accounting	11,331	-	35	-	-	-	-	705	-
18	Customer Service & Information	27,244	-	-	-	-	-	-	-	-
19	Sales Expenses	59	-	-	-	-	-	-	-	-
Administrative & General										
20	Operating Expenses	52,643	-	-	-	-	-	-	-	(18)
21	Depreciation/Amortization	29,471	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	(5,927)	-	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-	-
24	Total Admin. & General	76,187	-	-	-	-	-	-	-	(18)
25	Total Electric Expenses	530,806	-	35	-	-	(18,544)	(540)	705	(18)
26	OPERATING INCOME BEFORE FIT	131,295	-	(35)	-	-	(89)	540	(705)	18
FEDERAL INCOME TAX										
27	Current Accrual	15,092	-	(7)	-	-	(19)	113	(148)	4
28	Debt Interest	0	12	0	-	114	-	-	-	-
29	Deferred Income Taxes	(1,075)	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(317)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$117,595	(\$12)	(\$28)	\$0	(\$114)	(\$70)	\$427	(\$557)	\$14
RATE BASE										
PLANT IN SERVICE										
32	Intangible	\$189,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	905,266	-	-	-	-	-	-	-	-
34	Transmission	477,024	-	-	-	-	-	-	-	-
35	Distribution	1,109,132	-	-	-	(22,464)	-	-	-	-
36	General	260,548	-	-	-	-	-	-	-	-
37	Total Plant in Service	2,941,241	-	-	-	(22,464)	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT										
38	Intangible	(43,469)	-	-	-	-	-	-	-	-
39	Production	(365,167)	-	-	-	-	-	-	-	-
40	Transmission	(140,271)	-	-	-	-	-	-	-	-
41	Distribution	(336,685)	-	-	-	1,415	-	-	-	-
42	General	(93,140)	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	(978,732)	-	-	-	1,415	-	-	-	-
44	NET PLANT	1,962,509	-	-	-	(21,049)	-	-	-	-
45	DEFERRED TAXES	(410,938)	(1,946)	(7)	-	1,883	-	-	-	-
46	Net Plant After DFIT	1,551,571	(1,946)	(7)	-	(19,166)	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,132)	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	46,614	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	1,596,053	(\$1,946)	(\$7)	\$0	(\$19,166)	\$0	\$0	\$0	\$0

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

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

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

Line No.	DESCRIPTION	Restating Incentives	Restate Debt Interest	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Normalize CS2/Colstrip Major Maint	Authorized Power Supply	Restated TOTAL
		2.13	2.14	2.15	2.16	2.17	2.18	R-Ttl
		E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	
	Adjustment Number	2.13	2.14	2.15	2.16	2.17	2.18	R-Ttl
	Workpaper Reference	E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	
	REVENUES							
1	Total General Business	\$0	\$0	\$2,639	\$0	\$0	\$0	\$496,969
2	Interdepartmental Sales	-	-	-	-	-	-	1,101
3	Sales for Resale	-	-	-	-	-	(17,668)	42,344
4	Total Sales of Electricity	-	-	2,639	-	-	(17,668)	540,414
5	Other Revenue	-	-	-	-	-	(50,949)	18,053
6	Total Electric Revenue	-	-	2,639	-	-	(68,617)	558,467
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	-	-	(10,119)	(7)	1,287	(33,570)	132,992
8	Purchased Power	-	-	-	-	-	(15,143)	73,968
9	Depreciation/Amortization	-	-	-	-	-	-	28,724
10	Regulatory Amortization	-	-	-	-	-	-	3,308
11	Taxes	-	-	-	-	-	-	16,795
12	Total Production & Transmission	-	-	(10,119)	(7)	1,287	(48,713)	255,787
	Distribution							
13	Operating Expenses	-	-	-	-	-	-	23,753
14	Depreciation/Amortization	-	-	-	-	-	-	32,066
	Regulatory amortization							
15	Taxes	-	-	102	-	-	-	28,420
16	Total Distribution	-	-	102	-	-	-	84,239
17	Customer Accounting	-	-	16	-	-	-	11,983
18	Customer Service & Information	-	-	-	-	-	-	1,551
19	Sales Expenses	-	-	-	-	-	-	59
	Administrative & General							
20	Operating Expenses	(248)	-	5	-	-	-	51,109
21	Depreciation/Amortization	-	-	-	-	-	-	29,471
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	(1,999)
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	(248)	-	5	-	-	-	78,581
25	Total Electric Expenses	(248)	-	(9,996)	(7)	1,287	(48,713)	432,200
26	OPERATING INCOME BEFORE FIT	248	-	12,635	7	(1,287)	(19,904)	126,267
	FEDERAL INCOME TAX							
27	Current Accrual	52	268	528	1	(270)	(4,180)	12,179
28	Debt Interest	-	-	-	-	-	-	126
29	Deferred Income Taxes	-	-	2,125	-	-	-	1,014
30	Amortized ITC - Noxon	-	-	-	-	-	-	(317)
31	NET OPERATING INCOME	196	(268)	\$9,982	\$6	(1,017)	(\$15,724)	113,266
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$189,271
33	Production	-	-	-	-	-	-	905,266
34	Transmission	-	-	-	-	-	-	477,024
35	Distribution	-	-	-	-	-	-	1,086,668
36	General	-	-	-	-	-	-	260,548
37	Total Plant in Service	-	-	-	-	-	-	2,918,777
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	-	-	-	-	(43,469)
39	Production	-	-	-	-	-	-	(365,167)
40	Transmission	-	-	-	-	-	-	(140,271)
41	Distribution	-	-	-	-	-	-	(335,270)
42	General	-	-	-	-	-	-	(93,140)
43	Total Accumulated Depreciation	-	-	-	-	-	-	(977,317)
44	NET PLANT	-	-	-	-	-	-	1,941,460
45	DEFERRED TAXES	-	-	-	-	-	-	(411,008)
46	Net Plant After DFIT	-	-	-	-	-	-	1,530,452
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	(2,132)
48	WORKING CAPITAL	-	-	-	-	-	-	46,614
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574,934

AVISTA UTILITIES ACTUAL COST OF CAPITAL WASHINGTON ELECTRIC DECEMBER 31, 2018			
Component	Capital Structure	Cost	Weighted Cost
Debt	52.65%	5.38%	2.83%
Equity	47.35%	9.50%	4.50%
Total	<u>100.00%</u>		<u>7.33%</u>

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

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

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2018. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

1.01 Accumulated Deferred FIT (ADFIT) Rate Base

ADFIT arises from accelerated tax depreciation in excess of book depreciation expense, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. The primary difference between ADFIT per ROO and the Commission Basis amounts relates to the allocation of common ADFIT amounts.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Colstrip 3 AFUDC Elimination
This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. The ROO balance was appropriate; therefore, no Commission Basis Report (CBR) adjustment was needed.
- Colstrip Common AFUDC
Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions. Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Kettle Falls Disallowance
This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.
- Settlement Exchange Power
This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.
- CDA Settlement Deferral
This deferral reflects the December 31, 2018 AMA net assets, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Restating CDA/SRR (Spokane River Relicensing) CDR Deferral
This deferral reflects the net assets and ADFIT balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations.
- Spokane River Deferral
This deferral reflects the December 31, 2018 AMA net asset, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

- Restating Spokane River PM&E Deferral
This deferral reflects the December 31, 2018 AMA net asset, net of ADFIT, related to the Spokane River deferred PM&E costs deferred for future recovery. A ten-year amortization expense of the Spokane River PM&E Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Restating Regulatory Liability for Non-Plant Excess Tax for 2017 Tax Reform
This deferral reflects the regulatory liability associated with the tax reform non-plant excess accumulated deferred income tax (ADIT) liability. Because of the Tax Reform Act passed in 2017, all deferred tax assets and liabilities were revalued to represent the federal tax rate of 21% instead of the 35% federal tax rate that had been recorded. In the Company's last GRC (Dockets UE-170485 & UG-170486), the Commission approved setting aside this tax benefit for future use, therefore, the Company began accruing interest on the balance in May 2018. Because of this, the adjustment to rate base was reduced to zero in May of 2018. This regulatory liability was adjusted to reflect the AMA balance of this liability in 2018 for restated purposes.
- Customer Advances
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is recorded to an operating expense, at the UTC interest rate during 2018 of 1.79%. This adjustment is consistent with Docket No. UE-090134.

1.03 Working Capital

The working capital rate base balance reflected in ROO as of December 31, 2018 is calculated using the Investor Supplied Working Capital (ISWC) method using an average of monthly averages basis. This method is consistent with the method originally approved in the Company's electric general rate case, Docket No. UE-150204 and updated for minor changes approved in Docket No. UE-170485. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

1.04 AMI Rate Base

This adjustment removes the net rate base of the Company's investment in AMI (Advanced Metering Infrastructure). In Docket Nos. UE-170327 and UG-170328, the Commission authorized the Company to defer the depreciation expense associated with this investment until such plant is included in retail rates in a future general rate case. The Company proposed and the Commission approved that Avista would not earn a return on this investment during the deferral period, therefore, the net rate base of this investment is removed for Commission Basis reporting until such time the investment is included in retail rates.

2.01 Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.02 Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

2.06 FIT and DFIT Expenses

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington electric FIT expense and DFIT expense. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) related to non-utility space, using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.08 Restate Excise and Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2009 and December 31, 2018. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483, and is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

2.10 Weather Normalization

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

2.11 Eliminate Adder Schedules

This adjustment removes the impact of the adder schedule revenues and related expenses, including Schedule 59 Residential Exchange Credit, Schedule 74 Tax Reform Temporary Rebate, Schedule 75 Decoupling (Rebate) Surcharge, Schedules 89, 90 and 91 Tariff Rider (DSM and LIRAP), and Schedule 98 Renewable Energy Credit Revenue (Rebate) Surcharge, since these items are recovered/rebated by separate tariffs and therefore not part of base rates. In addition, the contra-decoupling deferral was eliminated, since this revenue was earned in the test period.

2.12 Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses and director fees. Lastly, this adjustment removes the true-up to the 2017 provision for decoupling earnings test rate refund recorded in 2018.

2.13 Restate Incentives

This adjustment restates O&M incentive compensation expense recorded in 2018 to reflect a six-year average of the actual expense as approved in Docket Nos. UE-170485 and UG-170486.

2.14 Restate Debt Interest

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

2.15 Eliminate WA Power Cost Deferral

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

2.16 Nez Perce Settlement Accounting Adjustment

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

AVISTA UTILITIES

Commission Basis Report Washington Electric Adjustment Descriptions Twelve Months Ended December 31, 2018

2.17 Normalize CS2/Colstrip Major Maintenance

This adjustment normalizes major maintenance associated with Avista's Colstrip/Coyote Springs II (CS2) thermal projects. In Order 05, page 56, paragraph 153 of Docket No. UE-150204, the Commission ordered the Company, for regulatory purposes, to normalize and recover its major maintenance expense associated with these plants over a period to match the major maintenance cycles for each plant.

2.18 Authorized Power Supply

This adjustment normalizes power supply costs to reflect the authorized level of net power supply costs for the twelve month period. The Energy Recovery Mechanism (ERM), approved by the Commission, is designed to share all differences in actual versus authorized net power supply costs within the ERM between customers and the Company based on the pre-determined deadband and sharing bands embedded within the ERM. The customer portion of the difference between actual versus authorized net power supply costs (higher or lower) is deferred and set aside for future rebate or surcharge to customers. The Company portion of the deadband and sharing bands (higher or lower) is absorbed by the Company. By normalizing power supply costs to reflect the authorized level, the Commission Basis Report reflects Company results after removing the agreed-upon treatment of differences in actual versus authorized net power supply costs.

1.00

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

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$540,037
2	Interdepartmental Sales	1,101
3	Sales for Resale	60,012
4	Total Sales of Electricity	601,150
5	Other Revenue	60,951
6	Total Electric Revenue	662,101
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	175,404
8	Purchased Power	89,111
9	Depreciation/Amortization	28,724
10	Regulatory Amortization	1,647
11	Taxes	16,973
12	Total Production & Transmission	311,859
	Distribution	
13	Operating Expenses	23,755
14	Depreciation/Amortization	32,128
	Regulatory Amortizations	
15	Taxes	48,243
16	Total Distribution	104,126
17	Customer Accounting	11,331
18	Customer Service & Information	27,244
19	Sales Expenses	59
	Administrative & General	
20	Operating Expenses	52,643
21	Depreciation/Amortization	29,471
22	Regulatory Deferrals/Amortization	(5,927)
23	Taxes	0
24	Total Admin. & General	76,187
25	Total Electric Expenses	530,806
26	OPERATING INCOME BEFORE FIT	131,295
	FEDERAL INCOME TAX	0
27	Current Accrual	15,092
28	Debt Interest	0
29	Deferred Income Taxes	(1,075)
30	Amortized ITC - Noxon	(317)
31	NET OPERATING INCOME	\$117,595
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$189,271
33	Production	905,266
34	Transmission	477,024
35	Distribution	1,109,132
36	General	260,548
37	Total Plant in Service	2,941,241
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(43,469)
39	Production	(365,167)
40	Transmission	(140,271)
41	Distribution	(336,685)
42	General	(93,140)
43	Total Accumulated Depreciation	(978,732)
44	NET PLANT	1,962,509
45	DEFERRED TAXES	(410,938)
46	Net Plant After DFIT	1,551,571
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,132)
48	WORKING CAPITAL	46,614
49	TOTAL RATE BASE	\$1,596,053

Jma

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

AVISTA UTILITIES

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

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.

lma

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	01-01-2018 thru 12-31-2018	384,977 100.000%	252,697 65.640%	132,280 34.360%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	24,820,767 100.000%	16,820,039 67.766%	8,000,728 32.234%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

1.00-2

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		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%

7

1.00-3

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
Input		Gas North/Oregon 4-Factor					
		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%

1.00-4

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended December 31, 2018

Average of Monthly Averages Basis

Report ID:

E-ALL-12A

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

1.00-5

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

1.00-6

AVIATA 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 Transmission 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

1.00-7

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

Report ID:
E-OPS-12A

AVISIA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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

8-00.1

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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

1.00-9

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 EXPENSE	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

1,00-10

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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

11-00-11

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

1.00-12

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,583,874	18,144,797	19,728,671	1,052,100	12,446,424	13,498,524	531,774	5,698,373	6,230,147
E-AMTX		Amortization Expense-General Plant - 303000	0	447,540	447,540	0	306,748	306,748	0	140,792	140,792
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,257,745	20,968,137	22,225,882	1,249,195	14,383,093	15,632,288	8,550	6,585,044	6,593,594
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,946	32,946	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,476,654)	0	(1,476,654)	0	0	0	(1,476,654)	0	(1,476,654)
99	407230	Tax Reform Amortization	(3,927,632)	0	(3,927,632)	(3,927,632)	0	(3,927,632)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,352	57,444	11,315	30,172	41,487	777	15,180	15,957
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	187,845	0	187,845	187,845	0	187,845	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(774,039)	0	(774,039)	(527,265)	0	(527,265)	(246,774)	0	(246,774)
99	407436	Regulatory Credit - MDM System	(2,497,735)	0	(2,497,735)	(2,497,735)	0	(2,497,735)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(4,447,695)	39,653,856	35,206,161	(3,654,772)	27,199,383	23,544,611	(792,923)	12,454,473	11,661,550
TOTAL ADMIN & GENERAL EXPENSES			(132,320)	112,450,220	112,317,900	(826,270)	77,013,805	76,187,535	693,950	35,436,415	36,130,365
TOTAL EXPENSES BEFORE FIT			195,604,415	585,212,377	780,816,792	144,378,938	386,427,545	530,806,483	51,225,477	198,784,832	250,010,309
NET OPERATING INCOME (LOSS) BEFORE FIT					201,660,902			131,294,670			70,366,232
E-FIT		FEDERAL INCOME TAX			24,132,806			15,092,376			9,040,430
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,712,167)			(1,075,441)			(1,636,726)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					180,725,051			117,594,738			63,130,313

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-13

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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71-001

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	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%

1.00-15

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
E-557-12A

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%

91-001

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

2-1-001

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

AVISTA UTILITIES

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

1.00-18

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

61-001

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

AVISTA UTILITIES

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

1.00 ~ 20

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(105,769)	0	(105,769)	35,974	0	35,974	(141,743)	0	(141,743)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	8,638,518	8,638,518	0	5,654,428	5,654,428	0	2,984,090	2,984,090
4	997081 Deferred Compensation	0	(770,794)	(770,794)	0	(528,726)	(528,726)	0	(242,068)	(242,068)
4	997082 Meal Disallowances	0	518,648	518,648	0	355,767	355,767	0	162,881	162,881
4	997083 Paid Time Off	0	228,884	228,884	0	157,003	157,003	0	71,881	71,881
2	997084 Customer Uncollectibles	0	12,669	12,669	0	8,316	8,316	0	4,353	4,353
99	997088 Deferred O&M Colstrip & CS2	1,973,281	0	1,973,281	0	0	0	1,973,281	0	1,973,281
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	583,268	0	583,268	583,268	0	583,268	0	0	0
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(1,113,255)	0	(1,113,255)	373,826	0	373,826	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(147,652)	(147,652)	0	(96,550)	(96,550)	0	(51,102)	(51,102)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(33,659,593)	(33,659,593)	0	(22,010,008)	(22,010,008)	0	(11,649,585)	(11,649,585)
1	997102 Amort Idaho Earnings Test (254229)	(23,524)	0	(23,524)	0	0	0	(23,524)	0	(23,524)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(2,309,890)	0	(2,309,890)	(2,309,890)	0	(2,309,890)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,998,932	0	13,998,932	8,232,480	0	8,232,480	5,766,452	0	5,766,452
2	997109 Tax Reform Amortization	(3,669,437)	0	(3,669,437)	(3,592,370)	0	(3,592,370)	(77,067)	0	(77,067)
99	997110 FISERVE	(774,258)	0	(774,258)	(527,418)	0	(527,418)	(246,840)	0	(246,840)
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(559,748)	(559,748)	0	(281,612)	(281,612)
12	997112 AFUDC Equity Tax Flow Through	0	(4,426,735)	(4,426,735)	0	(2,945,063)	(2,945,063)	0	(1,481,672)	(1,481,672)
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(529,669)	(529,669)	0	(266,479)	(266,479)
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,368)	(53,368)	0	(26,849)	(26,849)
12	997115 AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
	TOTAL SCHEDULE M ADJUSTMENTS	72,378,823	(98,667,255)	(17,070,463)	50,332,342	(63,455,963)	(13,123,621)	31,264,450	(35,211,292)	(3,946,842)

ALLOCATION RATIOS:

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

100-21

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

AVISTA UTILITIES

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

1.00-22

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

AVISTA UTILITIES

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

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.529%	33.471%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-23

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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%

1.00-24

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,250,000	8,250,000	0	5,394,675	5,394,675	0	2,855,325	2,855,325
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,162,903	1,162,903	0	760,422	760,422	0	402,481	402,481
1	182381	CDA Settlement Past Storage	0	31,421,877	31,421,877	0	20,546,765	20,546,765	0	10,875,112	10,875,112
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	17,140,091	17,459,807	319,716	11,419,425	11,739,141	0	5,720,666	5,720,666
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,071,905	70,917,601	73,989,506	3,020,128	48,645,928	51,666,056	51,777	22,271,673	22,323,450
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,882,492	1,882,492	0	1,291,295	1,291,295	0	591,197	591,197
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,508,988	48,508,988	0	22,208,977	22,208,977
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,251,679	21,251,679	0	14,577,589	14,577,589	0	6,674,090	6,674,090
4	303121	Misc Intangible Plant-AMI Software	3,382,775	1,004,468	4,387,243	3,382,775	689,015	4,071,790	0	315,453	315,453
TOTAL INTANGIBLE PLANT			7,377,100	269,798,294	277,175,394	7,325,323	181,945,686	189,271,009	51,777	87,852,608	87,904,385
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,917	3,577,917	0	2,339,600	2,339,600	0	1,238,317	1,238,317
1	311XXX	Structures & Improvements	0	136,486,763	136,486,763	0	89,248,694	89,248,694	0	47,238,069	47,238,069
1	312000	Boiler Plant	0	181,321,822	181,321,822	0	118,566,339	118,566,339	0	62,755,483	62,755,483
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	62,093,947	62,093,947	0	40,603,232	40,603,232	0	21,490,715	21,490,715
1	315000	Accessory Electric Equipment	0	28,664,163	28,664,163	0	18,743,496	18,743,496	0	9,920,667	9,920,667
1	316000	Miscellaneous Power Plant Equipment	0	18,215,648	18,215,648	0	11,911,212	11,911,212	0	6,304,436	6,304,436
TOTAL STEAM PRODUCTION PLANT			0	430,367,030	430,367,030	0	281,417,000	281,417,000	0	148,950,030	148,950,030
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	62,952,640	62,952,640	0	41,164,731	41,164,731	0	21,787,909	21,787,909
1	331XXX	Structures & Improvements	0	83,238,281	83,238,281	0	54,429,512	54,429,512	0	28,808,769	28,808,769
1	332XXX	Reservoirs, Dams, & Waterways	0	188,748,229	188,748,229	0	123,422,467	123,422,467	0	65,325,762	65,325,762
1	333000	Waterwheels, Turbines, & Generators	0	231,506,925	231,506,925	0	151,382,378	151,382,378	0	80,124,547	80,124,547
1	334000	Accessory Electric Equipment	0	64,485,608	64,485,608	0	42,167,139	42,167,139	0	22,318,469	22,318,469
1	335XXX	Miscellaneous Power Plant Equipment	0	13,488,385	13,488,385	0	8,820,055	8,820,055	0	4,668,330	4,668,330
1	336000	Roads, Railroads, & Bridges	0	3,785,730	3,785,730	0	2,475,489	2,475,489	0	1,310,241	1,310,241
TOTAL HYDRAULIC PRODUCTION PLANT			0	648,205,798	648,205,798	0	423,861,771	423,861,771	0	224,344,027	224,344,027
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,085,565	17,085,565	0	11,172,251	11,172,251	0	5,913,314	5,913,314
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,634	21,388,634	0	13,986,028	13,986,028	0	7,402,606	7,402,606
1	343000	Prime Movers	0	23,824,493	23,824,493	0	15,578,836	15,578,836	0	8,245,657	8,245,657
1	344000	Generators	0	219,123,450	219,123,450	0	143,284,824	143,284,824	0	75,838,626	75,838,626
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	21,580,682	21,580,682	0	14,111,608	14,111,608	0	7,469,074	7,469,074
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,747,116	1,747,116	0	1,142,439	1,142,439	0	604,677	604,677
TOTAL OTHER PRODUCTION PLANT			0	305,837,988	305,837,988	0	199,987,460	199,987,460	0	105,850,528	105,850,528
TOTAL PRODUCTION PLANT			0	1,384,410,816	1,384,410,816	0	905,266,231	905,266,231	0	479,144,585	479,144,585

1.00-25

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,605,120	28,605,120	0	18,704,888	18,704,888	0	9,900,232	9,900,232
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,594,924	25,594,924	0	16,736,521	16,736,521	0	8,858,403	8,858,403
1	353XXX	Station Equipment	0	260,295,283	260,295,283	0	170,207,086	170,207,086	0	90,088,197	90,088,197
1	354000	Towers & Fixtures	0	17,231,532	17,231,532	0	11,267,699	11,267,699	0	5,963,833	5,963,833
1	355000	Poles & Fixtures	0	247,561,403	247,561,403	0	161,880,401	161,880,401	0	85,681,002	85,681,002
1	356000	Overhead Conductors & Devices	0	142,646,018	142,646,018	0	93,276,231	93,276,231	0	49,369,787	49,369,787
1	357000	Underground Conduit	0	3,086,808	3,086,808	0	2,018,464	2,018,464	0	1,068,344	1,068,344
1	358000	Underground Conductors & Devices	0	2,430,834	2,430,834	0	1,589,522	1,589,522	0	841,312	841,312
1	359000	Roads & Trails	0	2,054,109	2,054,109	0	1,343,182	1,343,182	0	710,927	710,927
TOTAL TRANSMISSION PLANT			0	729,506,031	729,506,031	0	477,023,994	477,023,994	0	252,482,037	252,482,037
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,385	0	7,575,385	6,104,831	0	6,104,831	1,470,554	0	1,470,554
99	360400	Land Easements	2,581,203	0	2,581,203	341,484	0	341,484	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	27,350,792	0	27,350,792	20,880,783	0	20,880,783	6,470,009	0	6,470,009
3	362000	Station Equipment	130,558,675	3,044,581	133,603,256	86,381,615	2,063,191	88,444,806	44,177,060	981,390	45,158,450
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	393,835,866	0	393,835,866	254,870,563	0	254,870,563	138,965,303	0	138,965,303
99	365000	Overhead Conductors & Devices	259,174,838	0	259,174,838	164,713,325	0	164,713,325	94,461,513	0	94,461,513
99	366000	Underground Conduit	115,648,034	0	115,648,034	76,004,031	0	76,004,031	39,644,003	0	39,644,003
99	367000	Underground Conductors & Devices	202,524,678	0	202,524,678	133,577,909	0	133,577,909	68,946,769	0	68,946,769
99	368000	Line Transformers	261,904,533	0	261,904,533	180,442,115	0	180,442,115	81,462,418	0	81,462,418
99	369XXX	Services	169,867,187	0	169,867,187	111,541,308	0	111,541,308	58,325,879	0	58,325,879
99	371XXX	Installations on Customers' Premises	1,419,869	0	1,419,869	1,419,869	0	1,419,869	0	0	0
99	370XXX	Meters	51,004,444	0	51,004,444	28,007,591	0	28,007,591	22,996,853	0	22,996,853
99	373XXX	Street Light & Signal Systems	61,331,325	0	61,331,325	40,185,042	0	40,185,042	21,146,283	0	21,146,283
TOTAL DISTRIBUTION PLANT			1,687,742,524	3,044,581	1,690,787,105	1,107,068,311	2,063,191	1,109,131,502	580,674,213	981,390	581,655,603
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,490,062	7,264,256	8,754,318	787,994	4,982,916	5,770,910	702,068	2,281,340	2,983,408
4	390XXX	Structures & Improvements	15,104,169	86,932,009	102,036,178	6,725,019	59,631,012	66,356,031	8,379,150	27,300,997	35,680,147
4	391XXX	Office Furniture & Equipment	2,126,197	54,104,756	56,230,953	2,063,222	37,113,157	39,176,379	62,975	16,991,599	17,054,574
4	392XXX	Transportation Equipment	32,789,624	20,051,552	52,841,176	23,020,060	13,754,362	36,774,422	9,769,564	6,297,190	16,066,754
4	393000	Stores Equipment	409,957	3,734,978	4,144,935	239,629	2,562,008	2,801,637	170,328	1,172,970	1,343,298
4	394000	Tools, Shop & Garage Equipment	1,762,883	13,534,946	15,297,829	772,863	9,284,296	10,057,159	990,020	4,250,650	5,240,670
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	310,485	1,903,704	2,214,189	294,392	1,305,846	1,600,238	16,093	597,858	613,951
4	396XXX	Power Operated Equipment	24,353,101	9,240,070	33,593,171	14,559,181	6,338,226	20,897,407	9,793,920	2,901,844	12,695,764
4	397XXX	Communications Equipment	24,420,332	90,785,557	115,205,889	14,439,182	62,274,353	76,713,535	9,981,150	28,511,204	38,492,354
4	398000	Miscellaneous Equipment	14,961	468,393	483,354	1,453	321,294	322,747	13,508	147,099	160,607
TOTAL GENERAL PLANT			102,781,771	288,134,062	390,915,833	62,902,995	197,645,559	260,548,554	39,878,776	90,488,503	130,367,279
TOTAL PLANT IN SERVICE			1,797,901,395	2,674,893,784	4,472,795,179	1,177,296,629	1,763,944,661	2,941,241,290	620,604,766	910,949,123	1,531,553,889

100-26

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(302,124,464)	(302,124,464)	0	(197,559,187)	(197,559,187)	0	(104,565,277)	(104,565,277)
E-ADEP		Hydro Production Plant	0	(132,449,693)	(132,449,693)	0	(86,608,854)	(86,608,854)	0	(45,840,839)	(45,840,839)
E-ADEP		Other Production Plant	0	(123,870,545)	(123,870,545)	0	(80,998,949)	(80,998,949)	0	(42,871,596)	(42,871,596)
E-ADEP		Transmission Plant	0	(214,514,464)	(214,514,464)	0	(140,271,008)	(140,271,008)	0	(74,243,456)	(74,243,456)
E-ADEP		Distribution Plant	(546,876,621)	(157,932)	(547,034,553)	(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
E-ADEP		General Plant	(38,573,441)	(101,542,476)	(140,115,917)	(23,403,881)	(69,653,061)	(93,056,942)	(15,169,560)	(31,889,415)	(47,058,975)
		TOTAL ACCUMULATED DEPRECIATION	(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,250,607)	(13,250,607)	0	(8,664,572)	(8,664,572)	0	(4,586,035)	(4,586,035)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,050,737)	(2,050,737)	0	(1,404,172)	(1,404,172)	0	(646,565)	(646,565)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(2,669,572)	(44,498,215)	(47,167,787)	(2,631,412)	(30,523,551)	(33,154,963)	(38,160)	(13,974,664)	(14,012,824)
E-AAAMT		General Plant - 390200, 396200	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)
		TOTAL ACCUMULATED AMORTIZATION	(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,552,025)	(38,160)	(19,245,246)	(19,283,406)
		TOTAL ACCUMULATED DEPR/AMORT	(588,364,992)	(934,580,075)	(1,522,945,067)	(362,858,742)	(615,873,338)	(978,732,080)	(225,506,250)	(318,706,737)	(544,212,987)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,209,536,403	1,740,313,709	2,949,850,112	814,437,887	1,148,071,323	1,962,509,210	395,098,516	592,242,386	987,340,902
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	39,899	39,899	0	26,090	26,090	0	13,809	13,809
12		ADFIT - Electric Plant In Service (282900)	0	(546,007,829)	(546,007,829)	0	(363,253,549)	(363,253,549)	0	(182,754,280)	(182,754,280)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,720,244)	(61,720,244)	0	(42,337,001)	(42,337,001)	0	(19,383,243)	(19,383,243)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(31,085)	(31,085)	0	(21,323)	(21,323)	0	(9,762)	(9,762)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(167,547)	(167,547)	0	(114,929)	(114,929)	0	(52,618)	(52,618)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,784,467)	(6,784,467)	0	(4,436,363)	(4,436,363)	0	(2,348,104)	(2,348,104)
1		ADFIT - CDA Settlement Costs (283333)	0	252,534	252,534	0	165,132	165,132	0	87,402	87,402
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,450,292)	(1,450,292)	0	(964,865)	(964,865)	0	(485,427)	(485,427)
		TOTAL ACCUMULATED DFIT	0	(615,869,031)	(615,869,031)	0	(410,936,808)	(410,936,808)	0	(204,932,223)	(204,932,223)
		NET ELECTRIC UTILITY PLANT	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.529%	33.471%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-27

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

Report ID:
E-APL-12A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	19,586	47,678	67,264	17,965	32,705	50,670	1,621	14,973	16,594
4	Accumulated Amortization - AFUDC (182318)	(503)	(1,889)	(2,392)	(471)	(1,296)	(1,767)	(32)	(593)	(625)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(224,486)	0	(224,486)	224,486	0	224,486
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	8,129,661	0	8,129,661	5,180,167	0	5,180,167	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)	23,565	0	23,565	23,565	0	23,565	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)	192,178	0	192,178	0	0	0	192,178	0	192,178
99	Investment in WNP3 Exchange Power (124900, 124930)	2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)	367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)	69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)	(94,922)	0	(94,922)	(79,789)	0	(79,789)	(15,133)	0	(15,133)
99	CDA CDR Fund - Direct (182324)	26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)	(41,075)	0	(41,075)	(38,246)	0	(38,246)	(2,829)	0	(2,829)
99	Spokane River PM&Es (182323)	172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM&Es (283323)	(37,497)	0	(37,497)	(24,308)	0	(24,308)	(13,189)	0	(13,189)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(1,861,920)	(87)	(1,862,007)	(839,820)	(60)	(839,880)	(1,022,100)	(27)	(1,022,127)
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)	(1,974,437)	0	(1,974,437)	(1,974,437)	0	(1,974,437)	0	0	0
C-WKC	Working Capital	69,396,338	0	69,396,338	46,613,640	0	46,613,640	22,782,698	0	22,782,698
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,178,809	45,702	65,224,511	44,449,561	31,349	44,480,910	20,729,248	14,353	20,743,601
	NET RATE BASE	1,274,715,212	1,124,490,380	2,399,205,592	858,887,448	737,165,864	1,596,053,312	415,827,764	387,324,516	803,152,280

ALLOCATION RATIOS:

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

2e-001

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

AVISTA UTILITIES

Ref/Basis	System 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)	8,278,220	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	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	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	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	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	12,878,209		8,421,061	8,421,061		4,457,148	4,457,148	
Electric Distribution														
3	ED-AN	59,978	59,978				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				17,719,503		17,719,503	
	ED-WA	32,057,154	32,057,154			32,057,154	32,057,154	32,057,154		32,057,154				
Total Electric Distribution		49,836,635	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

1.00-29

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%

1	Production/Transmission Ratio	65.390%	34.610%
3	Direct Distribution Operating Expe	67.766%	32.234%
4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

1.00-30

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (30300) 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 (30300) 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				
8	GD-AA	129,472		88,769	40,703									
	GD-AN	0		0										
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX		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	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%			

1.003

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(302,124,464)	(302,124,464)			(302,124,464)	(302,124,464)		(197,559,187)	(197,559,187)		(104,565,277)	(104,565,277)	
1	Hydro (ED-AN)	(132,449,693)	(132,449,693)			(132,449,693)	(132,449,693)		(86,608,854)	(86,608,854)		(45,840,839)	(45,840,839)	
1	Other (ED-AN)	(123,870,545)	(123,870,545)			(123,870,545)	(123,870,545)		(80,998,949)	(80,998,949)		(42,871,596)	(42,871,596)	
Total Electric Production		(558,444,702)	(558,444,702)			(558,444,702)	(558,444,702)		(365,166,990)	(365,166,990)		(193,277,712)	(193,277,712)	
Electric Transmission														
1	ED-AN	(214,514,464)	(214,514,464)			(214,514,464)	(214,514,464)		(140,271,008)	(140,271,008)		(74,243,456)	(74,243,456)	
Total Electric Transmissi		(214,514,464)	(214,514,464)			(214,514,464)	(214,514,464)		(140,271,008)	(140,271,008)		(74,243,456)	(74,243,456)	
Electric Distribution														
3	ED-AN	(157,932)	(157,932)			(157,932)	(157,932)		(107,024)	(107,024)		(50,908)	(50,908)	
	ED-ID	(210,298,530)	(210,298,530)			(210,298,530)	(210,298,530)					(210,298,530)	(210,298,530)	
	ED-WA	(336,578,091)	(336,578,091)			(336,578,091)	(336,578,091)	(336,578,091)		(336,578,091)				
Total Electric Distribution		(547,034,553)	(547,034,553)			(546,876,621)	(157,932)	(547,034,553)	(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
Gas Underground Storage														
	GD-AN	(15,821,698)		(15,821,698)										
	GD-OR	(1,086,875)				(1,086,875)								
Total Gas Underground S		(16,908,573)		(15,821,698)		(1,086,875)								
Gas Distribution														
	GD-AN	(1,765,980)		(1,765,980)										
	GD-ID	(75,658,407)		(75,658,407)										
	GD-WA	(144,205,540)		(144,205,540)										
	GD-OR	(109,296,539)				(109,296,539)								
Total Gas Distribution		(330,926,466)		(221,629,927)		(109,296,539)								
General Plant														
4	ED-AN	(46,625,858)	(46,625,858)				(46,625,858)	(46,625,858)	(31,983,007)	(31,983,007)		(14,642,851)	(14,642,851)	
	ED-ID	(10,387,605)	(10,387,605)			(10,387,605)	(10,387,605)				(10,387,605)	(10,387,605)		
	ED-WA	(19,993,194)	(19,993,194)			(19,993,194)	(19,993,194)	(19,993,194)		(19,993,194)				
7,4	CD-AA	(64,046,968)	(44,919,341)	(13,161,011)	(5,966,616)		(44,919,341)	(44,919,341)	(30,812,422)	(30,812,422)		(14,106,919)	(14,106,919)	
9,4	CD-AN	(12,864,025)	(9,997,277)	(2,866,748)			(9,997,277)	(9,997,277)	(6,857,632)	(6,857,632)		(3,139,645)	(3,139,645)	
9	CD-ID	(6,153,194)	(4,781,955)	(1,371,239)		(4,781,955)	(1,371,239)	(4,781,955)		(4,781,955)			(4,781,955)	
9	CD-WA	(4,388,711)	(3,410,687)	(978,024)		(3,410,687)	(3,410,687)	(3,410,687)		(3,410,687)				
8	GD-AA	(2,224,438)		(1,525,119)	(699,319)									
	GD-AN	(2,994,017)		(2,994,017)										
	GD-ID	(1,908,604)		(1,908,604)										
	GD-WA	(6,861,553)		(6,861,553)										
	GD-OR	(4,565,584)			(4,565,584)									
Total General Plant		(183,013,751)	(140,115,917)	(31,666,315)	(11,231,519)	(38,573,441)	(101,542,476)	(140,115,917)	(23,403,881)	(69,653,061)	(93,056,942)	(15,169,560)	(31,889,415)	(47,058,975)
Total Accumulated Depr		(1,850,842,509)	(1,460,109,636)	(269,117,940)	(121,614,933)	(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)

Allocation Ratios:

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

1.00-32

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	(11,518,954)	(11,518,954)		(11,518,954)	(11,518,954)		(7,532,244)	(7,532,244)		(3,986,710)	(3,986,710)		
1	Misc Intangible Plt (303C)	ED-AN	(1,731,653)	(1,731,653)		(1,731,653)	(1,731,653)		(1,132,328)	(1,132,328)		(599,325)	(599,325)		
Total Production/Transmission			(13,250,607)	(13,250,607)		(13,250,607)	(13,250,607)		(8,664,572)	(8,664,572)		(4,586,035)	(4,586,035)		
Distribution															
	Franchises (302000)	ED-WA	(205,618)	(205,618)		(205,618)	(205,618)	(205,618)		(205,618)					
	Misc Intangible Plt (303C)	ED-WA	(39,740)	(39,740)		(39,740)	(39,740)	(39,740)		(39,740)					
Total Distribution			(245,358)	(245,358)		(245,358)	(245,358)	(245,358)		(245,358)					
General Plant - 303000															
7,4		CD-AA	(2,811,369)	(1,971,754)	(577,708)	(261,907)	(1,971,754)	(1,971,754)	(1,352,525)	(1,352,525)		(619,229)	(619,229)		
9,1		CD-AN	(101,632)	(78,983)	(22,649)		(78,983)	(78,983)	(51,647)	(51,647)		(27,336)	(27,336)		
		GD-ID	(93,860)		(93,860)										
		GD-WA	(203,721)		(203,721)										
		GD-OR	(92,720)			(92,720)									
Total General Plant - 303000			(3,303,302)	(2,050,737)	(897,938)	(354,627)	(2,050,737)	(2,050,737)	(1,404,172)	(1,404,172)		(646,565)	(646,565)		
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(59,059,719)	(41,421,535)	(12,136,181)	(5,502,003)	(41,421,535)	(41,421,535)	(28,413,102)	(28,413,102)		(13,008,433)	(13,008,433)		
9,4		CD-AN	(37,607)	(29,226)	(8,381)		(29,226)	(29,226)	(20,048)	(20,048)		(9,178)	(9,178)		
9		CD-ID	(49,102)	(38,160)	(10,942)		(38,160)	(38,160)			(38,160)		(38,160)		
9		CD-WA	(127,939)	(99,428)	(28,511)		(99,428)	(99,428)			0		0		
4		ED-AN	(3,047,454)	(3,047,454)			(3,047,454)	(3,047,454)	(2,090,401)	(2,090,401)		(957,053)	(957,053)		
		ED-ID	0	0			0	0			0		0		
		ED-WA	(2,531,984)	(2,531,984)			(2,531,984)	(2,531,984)	(2,531,984)	(2,531,984)					
8		GD-AA	(447,631)		(306,905)	(140,726)									
		GD-AN	0		0										
		GD-OR	0		0										
Total Misc IT Intangible Plant - 3031XX			(65,301,436)	(47,167,787)	(12,490,920)	(5,642,729)	(44,498,215)	(44,498,215)	(26,314,121)	(26,314,121)		(38,160)	(13,974,664)	(14,012,824)	
Gas Underground Storage															
		GD-AN	(170,440)		(170,440)										
Total Gas Underground Storage			(170,440)		(170,440)										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0	0	0		0	0		
9		CD-ID	0	0	0		0	0			0		0		
9		CD-WA	0	0	0		0	0	0	0					
4		ED-AN	(120,942)	(120,942)			(120,942)	(120,942)	(82,960)	(82,960)		(37,982)	(37,982)		
		ED-WA	0	0			0	0	0	0					
		GD-WA	0		0				0	0					
		GD-OR	0		0										
Total General Plant - 390200, 396200			(120,942)	(120,942)	0	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)	
Total Accumulated Amortization			(82,392,085)	(62,835,431)	(13,559,298)	(5,997,356)	(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,452,597)	(38,160)	(19,245,246)	(19,283,406)

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%			

1.00-33

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

AVISTA UTILITIES

Electric Copy

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

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

1.00-34

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

AVISTA UTILITIES

Electric Copy

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

1.00-35

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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1.00-36

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

AVISTA UTILITIES

Electric Copy

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

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

ALLOCATION RATIOS:

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

1.00-37

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

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,709,311	319,716	0	10,389,595	10,709,311	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	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	0
7		CD-AA	9,409,972	0	0	6,599,684	6,599,684	0	0	1,933,655	1,933,655	0	876,633	876,633
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0
		TOTAL ACCOUNT	22,541,663	319,716	0	17,140,091	17,459,807	1,022,594	779,605	1,976,901	3,779,100	426,123	876,633	1,302,756
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,626,622	3,020,128	0	10,606,494	13,626,622	0	0	0	0	0	0	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	656,490	0	0	0	0	0	0	450,103	450,103	0	206,387	206,387
7		CD-AA	85,904,383	0	0	60,249,039	60,249,039	0	0	17,652,492	17,652,492	0	8,002,852	8,002,852
9		CD-WA / ID / AN	146,490	0	51,777	62,068	113,845	0	14,847	17,798	32,645	0	0	0
		TOTAL ACCOUNT	100,333,985	3,020,128	51,777	70,917,601	73,989,506	0	14,847	18,120,393	18,135,240	0	8,209,239	8,209,239
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	250,051
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	250,051
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	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
9		CD-WA / ID / AN	0	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

1.80-38

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

AVISTA UTILITIES

Electric Copy

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

ALLOCATION RATIOS:

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

1.20-39

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

AVISTA UTILITIES

Electric Copy

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

ALLOCATION RATIOS:

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

1,00-40

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,398,613	3,398,613	0	0	0	0	3,398,613
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	886	886	0	0	0	0	886
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,024)	(2,024)	0	0	0	0	(2,024)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,162,947	26,314,327	0	80,477,274	46,613,640	22,782,698	7,549,307	3,531,629	0
TOTAL		54,162,947	26,314,327	3,397,474	83,874,748	46,613,640	22,782,698	7,549,307	3,531,629	3,397,474

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

1,00-4)

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

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	12
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$12)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	(1,946)
46	Net Plant After DFIT	(1,946)
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$1,946)

Jma

AVISTA UTILITIES
 Electric Accumulated Deferred Taxes
 Average - Twelve Months Ended December 31, 2018

		Alloc	Electric	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(9,965,668)	(6,516,550)	(3,449,118)
	Production	1	(190,493,575)	(124,563,749)	(65,929,826)
	Transmission	1	(100,379,319)	(65,638,037)	(34,741,282)
	Distribution	10	(232,650,655)	(157,122,946)	(75,527,709)
	General Utility (Direct)	13	(14,142,670)	(9,444,899)	(4,697,771)
General/Intangible	CD AA	4	(63,927,085)	(43,850,784)	(20,076,301)
General/Intangible	CD AN	4	(582,417)	(399,509)	(182,908)
Subtotal			(612,141,389)	(407,536,474)	(204,604,915)
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(6,784,467)	(4,436,363)	(2,348,104)
CDA Lake Settlement-Costs		1	252,534	165,132	87,402
Subtotal			(6,531,933)	(4,271,231)	(2,260,702)
Total Plant DFIT			(618,673,322)	(411,807,705)	(206,865,617)
ADFIT-Plant - AFUDC Equity		4	(31,086)	(21,323)	(9,762)
Colstrip PCB - Elec		1	39,899	26,090	13,809
AFUDC - CWIP Intangibles		4	(167,548)	(114,929)	(52,618)
FMB & MTN Redeemed		12	(1,450,292)	(964,865)	(485,427)
Total Other Deferred FIT			(1,609,026)	(1,075,027)	(533,999)
Total Deferred FIT		J	(620,282,348)	(412,882,732)	(207,399,616)
Amount per ROO at 12/31/2018 AMA			(615,869,031)	(410,936,808)	(204,932,223)
Adjustment			(4,413,317)	(1,945,924)	(2,467,393)
Allocation Notes:					
Production/Transmission		1	100.000%	65.390%	34.610%
Jurisdictional four-factor		4	100.000%	68.595%	31.405%
Net electric distribution plant - AMA		10	100.000%	67.536%	32.464%
Net electric plant - AMA		12	100.000%	66.529%	33.471%
Net electric general plant - AMA		13	100.000%	66.783%	33.217%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A
 Source of Allocation Factors: Results of Operations Report E-PLT-12A

Jma

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2018

		Total System	Electric	Gas - North	Gas - South
Electric		(547,631,882)	(547,631,882)		
GAS North		(109,625,308)		(109,625,308)	
GAS Oregon		(63,592,687)			(63,592,687)
General Utility	CD AA	(91,148,620)	(63,927,085)	(18,730,130)	(8,491,405)
General Utility	CD AN	(749,427)	(582,417)	(167,010)	
Total Accelerated Tax Depr		<u>(812,747,924)</u>	<u>(612,141,384)</u>	<u>(128,522,448)</u>	<u>(72,084,092)</u>

A

Average of Monthly Averages

CDA Lake CDR Fund	283324 ED AN	B	0	0		
CDA Lake IPA Fund	283325 ED AN	C	0	0		
CDA Lake Settlement	283382 ED AN	D ✓	(6,784,467)	(6,784,467)		
CDA Lake Settlement - Costs	283333 ED AN	E ✓	252,534	252,534		
Colstrip PCB	283200 ED AN	F ✓	39,899	39,899		
AFUDC - CWIP Intangibles	283750 CD AA	G ✓	(238,893)	(167,548)	(49,090)	(22,255)
FMB & MTN Redeemed	283850 CD AA	H ✓	(2,067,857)	(1,450,292)	(424,924)	(192,642)
ADFIT-Plant - AFUDC Equity	282919 CD AA	I	(44,323)	(31,086)	(9,108)	(4,129)
Total Other Deferred FIT			<u>(8,843,107)</u>	<u>(8,140,959)</u>	<u>(483,122)</u>	<u>(219,026)</u>
Total Deferred FIT			<u>(821,591,031)</u>	<u>(620,282,343)</u>	<u>(129,005,570)</u>	<u>(72,303,118)</u>

J

K

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.135%	20.549%	9.316%
CD AN - 9	100.000%	77.715%	22.285%	0.000%

AVISTA UTILITIES
Accumulated Deferres
Associated with Accelerate Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
201801	(85,687,912)	-	(85,687,912)	(736,107)	(545,015,938)	(108,520,985)	(62,963,233)	(802,924,174)
201802	(85,679,546)	-	(85,679,546)	(738,771)	(545,069,349)	(108,625,995)	(63,049,452)	(803,163,112)
201803	(85,671,180)	-	(85,671,180)	(741,435)	(545,122,760)	(108,731,005)	(63,135,671)	(803,402,050)
201804	(85,662,814)	-	(85,662,814)	(744,099)	(545,176,171)	(108,836,015)	(63,221,890)	(803,640,988)
201805	(85,654,448)	-	(85,654,448)	(746,763)	(545,229,582)	(108,941,025)	(63,308,109)	(803,879,926)
201806	(85,646,082)	-	(85,646,082)	(749,427)	(545,282,993)	(109,046,035)	(63,394,328)	(804,118,864)
201807	(85,637,716)	-	(85,637,716)	(752,091)	(545,336,404)	(109,151,045)	(63,480,547)	(804,357,802)
201808	(85,629,350)	-	(85,629,350)	(754,755)	(545,389,815)	(109,256,055)	(63,566,766)	(804,596,740)
201809	(91,235,550)	-	(91,235,550)	(757,419)	(547,736,007)	(109,953,006)	(63,839,195)	(813,521,176)
201810	(91,227,184)	-	(91,227,184)	(760,083)	(547,789,418)	(110,058,016)	(63,925,414)	(813,760,114)
201811	(91,218,818)	-	(91,218,818)	(762,747)	(547,842,829)	(110,163,026)	(64,011,633)	(813,999,052)
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
AMA	(87,171,636)	-	(87,171,636)	(749,427)	(546,007,829)	(109,206,017)	(63,460,788)	(806,595,697)
EOP	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201712	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201801	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201802	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201803	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201804	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201805	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201806	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201807	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201808	(5,614,566)	-	(5,614,566)	-	(2,292,781)	(591,941)	(186,210)	(8,685,498)
201809	-	-	-	-	-	-	-	-
201810	-	-	-	-	-	-	-	-
201811	-	-	-	-	-	-	-	-
201812	-	-	-	-	-	-	-	-
AMA	(3,976,984)	-	(3,976,984)	-	(1,624,053)	(419,292)	(131,899)	(6,152,228)
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201712	(91,310,844)	-	(91,310,844)	(733,443)	(547,255,308)	(109,007,916)	(63,063,224)	(811,370,734)
201801	(91,302,478)	-	(91,302,478)	(736,107)	(547,308,719)	(109,112,926)	(63,149,443)	(811,609,672)
201802	(91,294,112)	-	(91,294,112)	(738,771)	(547,362,130)	(109,217,936)	(63,235,662)	(811,848,610)
201803	(91,285,746)	-	(91,285,746)	(741,435)	(547,415,541)	(109,322,946)	(63,321,881)	(812,087,548)
201804	(91,277,380)	-	(91,277,380)	(744,099)	(547,468,952)	(109,427,956)	(63,408,100)	(812,326,486)
201805	(91,269,014)	-	(91,269,014)	(746,763)	(547,522,363)	(109,532,966)	(63,494,319)	(812,565,424)
201806	(91,260,648)	-	(91,260,648)	(749,427)	(547,575,774)	(109,637,976)	(63,580,538)	(812,804,362)
201807	(91,252,282)	-	(91,252,282)	(752,091)	(547,629,185)	(109,742,986)	(63,666,757)	(813,043,300)
201808	(91,243,916)	-	(91,243,916)	(754,755)	(547,682,596)	(109,847,996)	(63,752,976)	(813,282,238)
201809	(91,235,550)	-	(91,235,550)	(757,419)	(547,736,007)	(109,953,006)	(63,839,195)	(813,521,176)
201810	(91,227,184)	-	(91,227,184)	(760,083)	(547,789,418)	(110,058,016)	(63,925,414)	(813,760,114)
201811	(91,218,818)	-	(91,218,818)	(762,747)	(547,842,829)	(110,163,026)	(64,011,633)	(813,999,052)
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
AMA	(91,148,620)	-	(91,148,620)	(749,427)	(547,631,882)	(109,625,308)	(63,592,687)	(812,747,924)
EOP	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)

1.01-03

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2018

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-17			(11,152,372) ✓	403,943
Dec-18			(6,505,765) ✓	249,237
Total	0	0	(17,658,137)	653,180
Average	0	0	(8,829,069)	326,590
Jan-18			(6,675,952)	242,938
Feb-18			(6,660,480)	243,511
Mar-18			(6,645,009)	244,084
Apr-18			(6,629,537)	244,656
May-18			(6,614,066)	245,229
Jun-18			(6,598,594)	245,801
Jul-18			(6,583,123)	246,374
Aug-18			(6,567,651)	246,947
Sep-18			(6,552,180)	247,519
Oct-18			(6,536,708)	248,092
Nov-18			(6,521,237)	248,664
Total	0	0	(81,413,604)	3,030,405
Average of monthly averages	0	0	(6,784,467)	252,534
	B	C	✓ D	✓ E

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2018

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-17	24,149	(3,584,391)	(143,718)
Dec-18	64,504	(1,886,752)	(266,006)
Total	<u>88,653</u>	<u>(5,471,144)</u>	<u>(409,724)</u>
Average	44,326	(2,735,572)	(204,862)
Jan-18	18,657	(2,125,450)	(241,987)
Feb-18	22,825	(2,100,265)	(241,987)
Mar-18	26,993	(2,075,080)	(241,987)
Apr-18	31,161	(2,049,965)	(241,987)
May-18	35,329	(2,024,889)	(241,987)
Jun-18	39,497	(2,000,675)	(241,987)
Jul-18	43,664	(1,978,617)	(241,987)
Aug-18	47,832	(1,958,122)	(241,987)
Sep-18	52,000	(1,939,449)	(241,987)
Oct-18	56,168	(1,921,884)	(241,987)
Nov-18	60,336	(1,904,318)	(241,987)
Total	<u>478,789</u>	<u>(24,814,286)</u>	<u>(2,866,717)</u>
Average of monthly averages	39,899	(2,067,857)	(238,893)
	F	H	G

1.01-06

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201712			\$ (11,152,371.91)	-	\$ (11,152,371.91)
201801	\$ (11,152,371.91)	\$ 4,476,420.26	\$ (6,675,951.65)	-	\$ (6,675,951.65)
201802	\$ (6,675,951.65)	\$ 15,471.50	\$ (6,660,480.15)	-	\$ (6,660,480.15)
201803	\$ (6,660,480.15)	\$ 15,471.50	\$ (6,645,008.65)	-	\$ (6,645,008.65)
201804	\$ (6,645,008.65)	\$ 15,471.50	\$ (6,629,537.15)	-	\$ (6,629,537.15)
201805	\$ (6,629,537.15)	\$ 15,471.50	\$ (6,614,065.65)	-	\$ (6,614,065.65)
201806	\$ (6,614,065.65)	\$ 15,471.50	\$ (6,598,594.15)	-	\$ (6,598,594.15)
201807	\$ (6,598,594.15)	\$ 15,471.50	\$ (6,583,122.65)	-	\$ (6,583,122.65)
201808	\$ (6,583,122.65)	\$ 15,471.50	\$ (6,567,651.15)	-	\$ (6,567,651.15)
201809	\$ (6,567,651.15)	\$ 15,471.50	\$ (6,552,179.65)	-	\$ (6,552,179.65)
201810	\$ (6,552,179.65)	\$ 15,471.50	\$ (6,536,708.15)	-	\$ (6,536,708.15)
201811	\$ (6,536,708.15)	\$ 15,471.50	\$ (6,521,236.65)	-	\$ (6,521,236.65)
201812	\$ (6,521,236.65)	\$ 15,471.50	\$ (6,505,765.15)	-	\$ (6,505,765.15)
		\$ 4,646,606.76			

Note: TCJA was recorded in GL in December 2017, however, not reflected in ROO until January 2018.

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201712			403,943.08	\$ -	\$ 403,943.08
201801	\$ 403,943.08	\$ (161,004.64)	242,938.44	\$ -	\$ 242,938.44
201802	\$ 242,938.44	\$ 572.59	243,511.03	\$ -	\$ 243,511.03
201803	\$ 243,511.03	\$ 572.59	244,083.62	\$ -	\$ 244,083.62
201804	\$ 244,083.62	\$ 572.59	244,656.21	\$ -	\$ 244,656.21
201805	\$ 244,656.21	\$ 572.59	245,228.80	\$ -	\$ 245,228.80
201806	\$ 245,228.80	\$ 572.59	245,801.39	\$ -	\$ 245,801.39
201807	\$ 245,801.39	\$ 572.59	246,373.98	\$ -	\$ 246,373.98
201808	\$ 246,373.98	\$ 572.59	246,946.57	\$ -	\$ 246,946.57
201809	\$ 246,946.57	\$ 572.59	247,519.16	\$ -	\$ 247,519.16
201810	\$ 247,519.16	\$ 572.59	248,091.75	\$ -	\$ 248,091.75
201811	\$ 248,091.75	\$ 572.59	248,664.34	\$ -	\$ 248,664.34
201812	\$ 248,664.34	\$ 572.59	249,236.93	\$ -	\$ 249,236.93
		\$ (154,706.15)			

Need to see an

(1) Prior Period Adjustment
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-08

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201712				\$ 24,149.36
201801	\$ 24,149.36	\$ (5,491.91)		\$ 18,657.45
201802	\$ 18,657.45	\$ 4,167.83		\$ 22,825.28
201803	\$ 22,825.28	\$ 4,167.83		\$ 26,993.11
201804	\$ 26,993.11	\$ 4,167.83		\$ 31,160.94
201805	\$ 31,160.94	\$ 4,167.83		\$ 35,328.77
201806	\$ 35,328.77	\$ 4,167.83		\$ 39,496.60
201807	\$ 39,496.60	\$ 4,167.83		\$ 43,664.43
201808	\$ 43,664.43	\$ 4,167.83		\$ 47,832.26
201809	\$ 47,832.26	\$ 4,167.83		\$ 52,000.09
201810	\$ 52,000.09	\$ 4,167.83		\$ 56,167.92
201811	\$ 56,167.92	\$ 4,167.83		\$ 60,335.75
201812	\$ 60,335.75	\$ 4,167.83		\$ 64,503.58
		\$ 40,354.22		

Note: TCJA was recorded in GL in December 2017, however, not reflected in ROO until January 2018.

1-01-09

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201712			(3,584,391.18)	-	\$ (3,584,391.18)
201801	\$ (3,584,391.18)	\$ 1,458,941.35	(2,125,449.83)	-	\$ (2,125,449.83)
201802	\$ (2,125,449.83)	\$ 25,184.88	(2,100,264.95)	-	\$ (2,100,264.95)
201803	\$ (2,100,264.95)	\$ 25,184.88	(2,075,080.07)		\$ (2,075,080.07)
201804	\$ (2,075,080.07)	\$ 25,114.60	(2,049,965.47)		\$ (2,049,965.47)
201805	\$ (2,049,965.47)	\$ 25,076.93	(2,024,888.54)		\$ (2,024,888.54)
201806	\$ (2,024,888.54)	\$ 24,213.83	(2,000,674.71)		\$ (2,000,674.71)
201807	\$ (2,000,674.71)	\$ 22,057.31	(1,978,617.40)		\$ (1,978,617.40)
201808	\$ (1,978,617.40)	\$ 20,495.02	(1,958,122.38)		\$ (1,958,122.38)
201809	\$ (1,958,122.38)	\$ 18,672.97	(1,939,449.41)		\$ (1,939,449.41)
201810	\$ (1,939,449.41)	\$ 17,565.65	(1,921,883.76)		\$ (1,921,883.76)
201811	\$ (1,921,883.76)	\$ 17,565.65	(1,904,318.11)		\$ (1,904,318.11)
201812	\$ (1,904,318.11)	\$ 17,565.65	(1,886,752.46)		\$ (1,886,752.46)
		\$ 1,697,638.72			

Note: TCJA was recorded in GL in December 2017, however, not reflected in ROO until January 2018.

1.01-10

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201712			(143,718.00)	-	\$ (143,718.00)
201801	\$ (143,718.00)	\$ (98,268.80)	(241,986.80)	-	\$ (241,986.80)
201802	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201803	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201804	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201805	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201806	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201807	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201808	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201809	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201810	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201811	\$ (241,986.80)	\$ -	(241,986.80)	-	\$ (241,986.80)
201812	\$ (241,986.80)	\$ (24,018.91)	(266,005.71)	-	\$ (266,005.71)
		\$ (122,287.71)			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (143,718.00)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (241,986.80)
	\$ (266,005.71)

Note: Dec 2017 - Aug 2018, amount was recorded in ZZ.ZZ in GL, however adjusted to CD.AA in ROO.

1-01-11

FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201712			-	-	\$ -
201801	\$ -	\$ -	-	-	\$ -
201802	\$ -	\$ -	-	-	\$ -
201803	\$ -	\$ -	-	-	\$ -
201804	\$ -	\$ -	-	-	\$ -
201805	\$ -	\$ -	-	-	\$ -
201806	\$ -	\$ -	-	-	\$ -
201807	\$ -	\$ -	-	-	\$ -
201808	\$ -	\$ -	-	-	\$ -
201809	\$ -	\$ -	-	-	\$ -
201810	\$ -	\$ -	-	-	\$ -
201811	\$ -	\$ -	-	-	\$ -
201812	\$ -	\$ (1,063,746.00)	(1,063,746.00)	-	\$ (1,063,746.00)
		\$ (1,063,746.00)			

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2018

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(6,516,550)	-	(6,516,550)			
Production	P	(124,563,749)	0	(124,563,749)	0	0	0
Transmission	T	(65,638,037)	0	0	(65,638,037)	0	0
Distribution	D	(157,122,946)	0	0	0	(157,122,946)	0
General Utility	O	(9,444,899)	0	0	0	0	(9,444,899)
ADFIT-COMMON ALL	O	(43,850,784)	(13,105,446)	0	0	0	(30,745,338)
ADFIT-COMMON ALL WWP	O	(399,509)	(119,399)	0	0	0	(280,110)
Total Accelerated Tax Depr		(407,536,474)	(13,224,845)	(131,080,299)	(65,638,037)	(157,122,946)	(40,470,347)
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(4,436,363)	0	(4,436,363)			
CDA Settlement Costs	P	165,132		165,132			
Total Plant DFIT		(411,807,705)	(13,224,845)	(135,351,530)	(65,638,037)	(157,122,946)	(40,470,347)
Colstrip PCB	P	26,090	0	26,090	0	0	0
ADFIT-Plant - AFUDC Equity	O	(21,323)					(21,323)
AFUDC CWIP Intangibles	I	(114,929)	(114,929)				
FMB/MTN Elec	Allocate by Plant	(964,865)	(16,468)	(306,158)	(156,486)	(363,847)	(121,905)
	D	0					
Total Other Deferred FIT		(1,075,027)	(131,397)	(280,068)	(156,486)	(363,847)	(143,228)
Total Deferred FIT	L	(412,882,732)	(13,356,242)	(135,631,598)	(65,794,523)	(157,486,793)	(40,613,575)
Total Plant		2,941,241,290	50,200,445	933,275,893	477,023,994	1,109,131,502	371,609,456

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	8,250,000	8,250,000	-	5,394,675	5,394,675	-	2,855,325	2,855,325
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,307,800	1,307,800	-	692,200	692,200
182333 CDA Settlement Costs	-	1,162,903	1,162,903	-	760,422	760,422	-	402,481	402,481
182381 CDA Settlement Past Storage	-	31,421,877	31,421,877	-	20,546,765	20,546,765	-	10,875,112	10,875,112
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	-	15,245,434	15,245,434
303000 Misc Intangible Plant- (C-IPL)	319,716	17,140,091	17,459,807	319,716	11,419,425	11,739,141	-	5,720,666	5,720,666
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	3,071,905	70,917,601	73,989,506	3,020,128	48,645,928	51,666,056	51,777	22,271,673	22,323,450
303110 Misc Intangible Plant-PC Software (C-IPL)	-	1,882,492	1,882,492	-	1,291,295	1,291,295	-	591,197	591,197
3115-303 Misc Intangible Plant-PC Software (C-IPL)	3,382,775	92,974,112	96,356,887	3,382,775	63,775,592	67,158,367	-	29,198,520	29,198,520
TOTAL INTANGIBLE PLANT	7,377,100	269,798,294	277,175,394	7,325,323	181,945,686	189,271,009	51,777	87,852,608	87,904,385
Production	-	1,384,410,816	1,384,410,816	-	905,266,231	905,266,231	-	479,144,585	479,144,585
Transmission	-	729,506,031	729,506,031	-	477,023,994	477,023,994	-	252,482,037	252,482,037
Distribution	1,687,742,524	3,044,581	1,690,787,105	1,107,068,311	2,063,191	1,109,131,502	580,674,213	981,390	581,655,603
General Plant	102,781,771	288,134,062	390,915,833	62,902,995	197,645,559	260,548,554	39,878,776	90,488,503	130,367,279
TOTAL Plant	1,797,901,395	2,674,893,784	4,472,795,179	1,177,296,629	1,763,944,661	2,941,241,290	620,604,766	910,949,123	1,531,553,889

(From IPL - Electric Data)									
303000 CD AA	-	6,599,684	6,599,684	-	4,527,053	4,527,053	-	2,072,631	2,072,631
CD AN	-	150,812	150,812	-	98,616	98,616	-	52,196	52,196
303100 CD AA	-	60,246,039	60,246,039	-	41,325,770	41,325,770	-	18,920,269	18,920,269
CD AN	-	62,068	62,068	-	42,576	42,576	-	19,492	19,492
303110 CD AA	-	1,882,492	1,882,492	-	1,291,295	1,291,295	-	591,197	591,197
CD AN	-	-	-	-	-	-	-	-	-
303115- CD AA	-	92,974,111	92,974,111	-	63,775,591	63,775,591	-	29,198,520	29,198,520
	-	161,915,206	161,915,206	-	111,060,902	111,060,902	-	50,854,304	50,854,304

Allocation Factors			
1	303000		65.390%
4	303100		68.595%
4	303110		31.405%
4	303115		31.405%

1-01-13

RESULTS OF OPERATIONS ELECTRIC UTILITY PLANT For Twelve Months Ended December 31, 2018 Average of Monthly Averages Basis	Report ID: E-PLT-12A
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AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(302,124,464)	(302,124,464)	0	(197,559,187)	(197,559,187)	0	(104,565,277)	(104,565,277)
E-ADEP		Hydro Production Plant	0	(132,449,693)	(132,449,693)	0	(86,608,854)	(86,608,854)	0	(45,840,839)	(45,840,839)
E-ADEP		Other Production Plant	0	(123,870,545)	(123,870,545)	0	(80,998,949)	(80,998,949)	0	(42,871,596)	(42,871,596)
E-ADEP		Transmission Plant	0	(214,514,464)	(214,514,464)	0	(140,271,008)	(140,271,008)	0	(74,243,456)	(74,243,456)
E-ADEP		Distribution Plant	(546,876,621)	(157,932)	(547,034,553)	(336,578,091)	(107,024)	(336,685,115)	(210,298,530)	(50,908)	(210,349,438)
E-ADEP		General Plant	(38,573,441)	(101,542,476)	(140,115,917)	(23,403,881)	(69,653,061)	(93,056,942)	(15,169,560)	(31,889,415)	(47,058,975)
TOTAL ACCUMULATED DEPRECIATION			(585,450,062)	(874,659,574)	(1,460,109,636)	(359,981,972)	(575,198,083)	(935,180,055)	(225,468,090)	(299,461,491)	(524,929,581)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,250,607)	(13,250,607)	0	(8,664,572)	(8,664,572)	0	(4,586,035)	(4,586,035)
E-AAMT		Distribution-Franchises/Misc Intangibles	(245,358)	0	(245,358)	(245,358)	0	(245,358)	0	0	0
E-AAMT		General Plant - 303000	0	(2,050,737)	(2,050,737)	0	(1,404,172)	(1,404,172)	0	(646,565)	(646,565)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,669,572)	(44,498,215)	(47,167,787)	(2,631,412)	(30,523,551)	(33,154,963)	(38,160)	(13,974,664)	(14,012,824)
E-AAMT		General Plant - 390200, 396200	0	(120,942)	(120,942)	0	(82,960)	(82,960)	0	(37,982)	(37,982)
TOTAL ACCUMULATED AMORTIZATION			(2,914,930)	(59,920,501)	(62,835,431)	(2,876,770)	(40,675,255)	(43,552,025)	(38,160)	(19,245,246)	(19,283,406)
TOTAL ACCUMULATED DEPR/AMORT			(588,364,992)	(934,580,075)	(1,522,945,067)	(362,858,742)	(615,873,338)	(978,732,080)	(225,506,250)	(318,706,737)	(544,212,987)
NET ELECTRIC UTILITY PLANT before ADFIT			1,209,536,403	1,740,313,709	2,949,850,112	814,437,887	1,148,071,323	1,962,509,210	395,098,516	592,242,386	987,340,902
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	39,899	39,899	0	26,090	26,090	0	13,809	13,809
12		ADFIT - Electric Plant In Service (282900)	0	(546,007,829)	(546,007,829)	0	(363,253,549)	(363,253,549)	0	(182,754,280)	(182,754,280)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,720,244)	(61,720,244)	0	(42,337,001)	(42,337,001)	0	(19,383,243)	(19,383,243)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(31,085)	(31,085)	0	(21,323)	(21,323)	0	(9,762)	(9,762)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(167,547)	(167,547)	0	(114,929)	(114,929)	0	(52,618)	(52,618)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,784,467)	(6,784,467)	0	(4,436,363)	(4,436,363)	0	(2,348,104)	(2,348,104)
1		ADFIT - CDA Settlement Costs (283333)	0	252,534	252,534	0	165,132	165,132	0	87,402	87,402
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,450,292)	(1,450,292)	0	(964,865)	(964,865)	0	(485,427)	(485,427)
TOTAL ACCUMULATED DFIT			0	(615,869,031)	(615,869,031)	0	(410,936,808)	(410,936,808)	0	(204,932,223)	(204,932,223)
NET ELECTRIC UTILITY PLANT			1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.766%	32.234%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.529%	33.471%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-01-15

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

Line No.	DESCRIPTION	Deferred
		Debits and Credits
		1.02
		E-DDC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	35
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	35
26	OPERATING INCOME BEFORE FIT	(35)
FEDERAL INCOME TAX		
27	Current Accrual	(7)
28	Debt Interest	0
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$28)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	(7)
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$7)

Jma

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2018

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref	
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment			
Colstrip 3 AFUDC Elimination Reallocation	2	✓ (224,480)	(224,486)	6	Test Year	✓ (142,560)	(142,560)	-	Steam Deprec	P/T Depr	E-DDC-3
Colstrip Common AFUDC	2	✓ 111,100	111,100	-	Test Year	✓ 31,743	31,743	-	406100	P/T Amort	E-DDC-5
Kettle Falls Disallowance	3	✓ (44,175)	(43,993)	(182)	Test Year	✓ (135,089)	(134,592)	(497)	407403	P/T Amort	E-DDC-7
Settlement Exchange Power	4	✓ 2,344,302	2,344,302	-	Rate Year	✓ 2,450,031	2,450,031	-	405930	P/T Amort	E-DDC-9
CDA Lake Settlement	5	✓ 287,831	287,830	1	Rate Year	✓ 152,118	152,118	-	407382	P/T Amort	E-DDC-11
CDA/SRR CDR Fund	6	✓ 26,741	26,741	-	Rate Year	✓ 11,065	11,065	-	407324	P/T Amort	E-DDC-13
Spokane River Deferral	7	✓ 138,014	138,025	(11)	Rate Year	✓ 72,940	72,939	1	407322	P/T Amort	E-DDC-15
SRR PM&E Deferral	8	✓ 87,637	87,623	14	Rate Year	✓ 46,316	46,316	-	537000	P/T O&M	E-DDC-17
Rate Base - Reg Liab. Non-Plant Excess Tax	9	✓ (2,101,602)	(2,094,458)	(7,144)	Test Year	0	0	-			E-DDC-19
Montanan Riverbed Settlement	10	-	-	-	N/A	✓ 3,200,843	3,200,843	-			E-DDC-21
Customer Advances	11	✓ (839,879)	(839,880)	1	Test Year	-	-	-			E-DDC-22
Customer Deposits	12	✓ (1,974,412)	(1,974,437)	25	Test Year	✓ 35,342	-	35,342	905000	Cust Acctg	E-DDC-23
Sub-Total Deferred Debits and Credits		✓ (2,188,923)	(2,181,633)	-7,290		5,722,749	5,687,903	34,846			
Working Capital	13		46,613,640								
AFUDC	14		48,903								
E-APL-12A Check total			44,480,910								

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment	-	
P/T Deprec Adjustment	-	No FIT on Colstrip AFUDC Elim Reallocation
Customer Accounting	35,342	
Gen O&M Adjustment	-	
Total Expense Adjustment	35,342	
FIT Expense	21%	(7,422)
Adjust FIT	21%	-
Total Tax Expense Adjustment		(7,422)

Automatically Calculated on Total Expense Adj
Eliminates FIT on Colstrip AFUDC Reallocation

1.02-01

1-02-02

Adjustment No. _____

Workpaper Ref. E-DDC-3

**AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2018**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		Rate Base WASHINGTON	Plant in Service WASHINGTON	Accum Depr. WASHINGTON
Annual Depreciation		-142,560	0	0
Dec	2017	-295,760	-7,273,650	6,977,890
Dec	2018	-153,200	-7,273,650	7,120,450
		<hr/> -448,960	<hr/> -14,547,300	<hr/> 14,098,340
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		-224,480	-7,273,650	7,049,170
Jan	2018	-283,880	-7,273,650	6,989,770
Feb	2018	-272,000	-7,273,650	7,001,650
Mar	2018	-260,120	-7,273,650	7,013,530
Apr	2018	-248,240	-7,273,650	7,025,410
May	2018	-236,360	-7,273,650	7,037,290
Jun	2018	-224,480	-7,273,650	7,049,170
Jul	2018	-212,600	-7,273,650	7,061,050
Aug	2018	-200,720	-7,273,650	7,072,930
Sep	2018	-188,840	-7,273,650	7,084,810
Oct	2018	-176,960	-7,273,650	7,096,690
Nov	2018	-165,080	-7,273,650	7,108,570
		<hr/> -2,693,760	<hr/> -87,283,800	<hr/> 84,590,040
		÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		✓ -224,480	-7,273,650	7,049,170

AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED December 31, 2018											
		ACTUAL			ALLOCATED			REALLOCATION		ACCUM. AMORT	
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO
PLANT IN SERVICE ADJ											
Actual AFUDC (1)		(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,604,030)	(7,729,706)	✓ (7,273,650)	7,273,650		
		100.00%	97.96%	2.04%	100.00%	65.39%	34.61%				
CURRENT DEPRECIATION ADJ											
Depreciation Exp Reallocation											
Period 1/14/18-12/14/18		(437,748)	(428,808)	(8,940)	(437,748)	(286,248)	(151,500)	✓ -142,560	142,560		
ACCUM DEPRECIATION ADJ											
12/14/2017	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(6,977,890)	6,977,688
1/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(6,989,770)	6,989,568
2/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,001,650)	7,001,448
3/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,013,530)	7,013,328
4/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,025,410)	7,025,208
5/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,037,290)	7,037,088
6/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,049,170)	7,048,968
7/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,061,050)	7,060,848
8/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,072,930)	7,072,728
9/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,084,810)	7,084,608
10/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,096,690)	7,096,488
11/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,108,570)	7,108,368
12/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,854)	(12,625)	(11,880)	11,880	(7,120,450)	7,120,248
		(21,425,148)	(21,309,234)	(444,225)	(21,753,257)	(14,224,424)	(7,528,833)	(7,084,810)	7,084,608		
(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.											
(2) Allocation basis Note 1 (entered above).											
(3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.											
(4) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263)											

1-02-03

1-02-04

Adjustment No. _____

Workpaper Ref. E-DDC-5

**AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2018**

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	WASHINGTON (acct 186100 WA)	WASHINGTON (acct 111100 WA)
Annual Amortization		31,743		31,743 ✓
Dec	2017	126,972	1,110,999	-984,027
Dec	2018	95,229	1,110,999	-1,015,770
		<hr/> 222,201	<hr/> 2,221,998	<hr/> -1,999,797
		÷ 2	÷ 2	÷ 2
Average of beginning and ending months		111,101	1,110,999	-999,899
Jan	2018	124,326	1,110,999	-986,673
Feb	2018	121,681	1,110,999	-989,318
Mar	2018	119,036	1,110,999	-991,963
Apr	2018	116,391	1,110,999	-994,608
May	2018	113,746	1,110,999	-997,253
Jun	2018	111,100	1,110,999	-999,899
Jul	2018	108,455	1,110,999	-1,002,544
Aug	2018	105,810	1,110,999	-1,005,189
Sep	2018	103,165	1,110,999	-1,007,834
Oct	2018	100,519	1,110,999	-1,010,480
Nov	2018	97,874	1,110,999	-1,013,125
		<hr/> 1,333,204	<hr/> 13,331,988	<hr/> -11,998,785
		÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		✓ 111,100	1,110,999	-999,899

Source: General Ledger, see attached

Prep by: _____ 1st Review: _____

Date: 3/1/2019 Mgr. Review: *Jma*

Ferc Acct:186100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201712	1,110,999.00	0.00	1,110,999.00
201801	1,110,999.00	0.00	1,110,999.00
201802	1,110,999.00	0.00	1,110,999.00
201803	1,110,999.00	0.00	1,110,999.00
201804	1,110,999.00	0.00	1,110,999.00
201805	1,110,999.00	0.00	1,110,999.00
201806	1,110,999.00	0.00	1,110,999.00
201807	1,110,999.00	0.00	1,110,999.00
201808	1,110,999.00	0.00	1,110,999.00
201809	1,110,999.00	0.00	1,110,999.00
201810	1,110,999.00	0.00	1,110,999.00
201811	1,110,999.00	0.00	1,110,999.00
201812	1,110,999.00	0.00	1,110,999.00
Sum: 0.00			

Ferc Acct:186100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201712	2,355,642.00	0.00	2,355,642.00
201801	2,355,642.00	0.00	2,355,642.00
201802	2,355,642.00	0.00	2,355,642.00
201803	2,355,642.00	0.00	2,355,642.00
201804	2,355,642.00	0.00	2,355,642.00
201805	2,355,642.00	0.00	2,355,642.00
201806	2,355,642.00	0.00	2,355,642.00
201807	2,355,642.00	0.00	2,355,642.00
201808	2,355,642.00	0.00	2,355,642.00
201809	2,355,642.00	0.00	2,355,642.00
201810	2,355,642.00	0.00	2,355,642.00
201811	2,355,642.00	0.00	2,355,642.00
201812	2,355,642.00	0.00	2,355,642.00
Sum: 0.00			

Ferc Acct:111100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201712	-981,382.03	-2,645.24	-984,027.27
201801	-984,027.27	-2,645.24	-986,672.51
201802	-986,672.51	-2,645.24	-989,317.75
201803	-989,317.75	-2,645.24	-991,962.99
201804	-991,962.99	-2,645.24	-994,608.23
201805	-994,608.23	-2,645.24	-997,253.47
201806	-997,253.47	-2,645.24	-999,898.71
201807	-999,898.71	-2,645.24	-1,002,543.95
201808	-1,002,543.95	-2,645.24	-1,005,189.19
201809	-1,005,189.19	-2,645.24	-1,007,834.43
201810	-1,007,834.43	-2,645.24	-1,010,479.67
201811	-1,010,479.67	-2,645.24	-1,013,124.91
201812	-1,013,124.91	-2,645.24	-1,015,770.15
-31,742.88			

Ferc Acct:111100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201712	-2,080,817.17	-5,608.67	-2,086,425.84
201801	-2,086,425.84	-5,608.67	-2,092,034.51
201802	-2,092,034.51	-5,608.67	-2,097,643.18
201803	-2,097,643.18	-5,608.67	-2,103,251.85
201804	-2,103,251.85	-5,608.67	-2,108,860.52
201805	-2,108,860.52	-5,608.67	-2,114,469.19
201806	-2,114,469.19	-5,608.67	-2,120,077.86
201807	-2,120,077.86	-5,608.67	-2,125,686.53
201808	-2,125,686.53	-5,608.67	-2,131,295.20
201809	-2,131,295.20	-5,608.67	-2,136,903.87
201810	-2,136,903.87	-5,608.67	-2,142,512.54
201811	-2,142,512.54	-5,608.67	-2,148,121.21
201812	-2,148,121.21	-5,608.67	-2,153,729.88
-67,304.04			

Prep by: _____ 1st Review: _____
 Date: 2/28/2019 Mgr. Review: *Jma*

1.02-05

1.02-06

Adjustment No. _____

Workpaper Ref. E-DDC-7

AVISTA UTILITIES

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>	<u>Combined Accum Depr And Amort</u>
Dec-17	\$5,247,725	\$5,083,752	\$26,473	5,110,225
Dec-18	5,247,725	\$5,247,725	\$0	5,247,725
Total	\$10,495,450	\$10,331,477	\$26,473	\$10,357,950
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2
Average	\$5,247,725	\$5,165,739	\$13,237	\$5,178,975
Jan/18	5,247,725	5,097,418	24,062	5,121,480
Feb/18	5,247,725	5,111,084	21,651	5,132,735
Mar/18	5,247,725	5,124,750	19,240	5,143,990
Apr/18	5,247,725	5,138,416	16,829	5,155,245
May/18	5,247,725	5,152,082	14,418	5,166,500
Jun/18	5,247,725	5,165,748	12,007	5,177,755
Jul/18	5,247,725	5,179,414	9,596	5,189,010
Aug/18	5,247,725	5,193,080	7,185	5,200,265
Sep/18	5,247,725	5,206,746	4,774	5,211,520
Oct/18	5,247,725	5,220,412	2,363	5,222,775
Nov/18	5,247,725	5,234,078	-48	5,234,030
Total	\$62,972,700	\$61,988,967	\$145,314	\$62,134,280
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages	\$5,247,725	\$5,165,747	\$12,110	✓ \$5,177,857

Rate Base Adjustment

Disallowance
 Accum Depr & Amort
 Elim ADFIT on Disallowed Plt
 Net Rate Base Adjustment

✓ (5,247,725)
 ✓ 5,177,857
 ✓ 25,693

(\$44,175) ✓

Prep by: _____

AVISTA UTILITIES

Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
29	Dec 2015	(491,957)	(163,992)	(4,755,768)	(86,748)	28,932
30	Dec 2016	(327,965)	(163,992)	(4,919,760)	(57,816)	28,932
31	Dec 2017	(163,973)	(163,992)	(5,083,752)	(28,884)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec/16	(327,965)	(13,666)	(4,919,760)	(57,816)	2,411
	Jan/17	(314,299)	(13,666)	(4,933,426)	(55,405)	2,411
	Feb/17	(300,633)	(13,666)	(4,947,092)	(52,994)	2,411
	Mar/17	(286,967)	(13,666)	(4,960,758)	(50,583)	2,411
	Apr/17	(273,301)	(13,666)	(4,974,424)	(48,172)	2,411
	May/17	(259,635)	(13,666)	(4,988,090)	(45,761)	2,411
	Jun/17	(245,969)	(13,666)	(5,001,756)	(43,350)	2,411
	Jul/17	(232,303)	(13,666)	(5,015,422)	(40,939)	2,411
	Aug/17	(218,637)	(13,666)	(5,029,088)	(38,528)	2,411
	Sep/17	(204,971)	(13,666)	(5,042,754)	(36,117)	2,411
	Oct/17	(191,305)	(13,666)	(5,056,420)	(33,706)	2,411
	Nov/17	(177,639)	(13,666)	(5,070,086)	(31,295)	2,411
	Dec/17	(163,973)	(13,666)	(5,083,752)	(28,884)	2,411
	Jan/18	(150,307)	(13,666)	(5,097,418)	(26,473)	2,411
	Feb/18	(136,641)	(13,666)	(5,111,084)	(24,062)	2,411
	Mar/18	(122,975)	(13,666)	(5,124,750)	(21,651)	2,411
	Apr/18	(109,309)	(13,666)	(5,138,416)	(19,240)	2,411
	May/18	(95,643)	(13,666)	(5,152,082)	(16,829)	2,411
	Jun/18	(81,977)	(13,666)	(5,165,748)	(14,418)	2,411
	Jul/18	(68,311)	(13,666)	(5,179,414)	(12,007)	2,411
	Aug/18	(54,645)	(13,666)	(5,193,080)	(9,596)	2,411
	Sep/18	(40,979)	(13,666)	(5,206,746)	(7,185)	2,411
	Oct/18	(27,313)	(13,666)	(5,220,412)	(4,774)	2,411
	Nov/18	(13,647)	(13,666)	(5,234,078)	(2,363)	2,411
	Dec/18	0	(13,647)	(5,247,725)	0	2,363

Test Period Amortization	- \$163,973 + \$28,884 =	(\$135,089)
Amortization per ROO		(\$134,592)
Adjustment		(\$497)

Prep by: _____

1-02-08

Adjustment No. _____

Workpaper Ref. E-DDC-8

AVISTA UTILITIES
Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018

Disallowance	✓ \$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		

1983	1/35/12=	0.002381
1984-2018	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,386	0
		4,985,339		4,985,337			0	

Deferred Tax Balance at December 31, 2017 (\$51,386)
 Deferred Tax Balance at December 31, 2018 \$0
 (\$51,386) ✓ (\$25,693) AMA

Prep by: _____ 1st Review: _____

1-02-09

Adjustment No. _____

Workpaper Ref. E-DDC-9

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington
12 Months Ended 12/31/2018

	<u>Annual</u>	
Normal amortization	-\$2,450,030.76	✓
Amount recorded for 12ME 12/31/2018	<u>-2,450,030.76</u>	
Adjustment	\$ -	
Normal deferred FIT expense	\$440,304	
Amount recorded for 12ME 12/31/18	<u>440,304</u>	
Adjustment	\$ -	
RATE BASE		
Production	\$79,626,000	✓
Accum. amort. (AMA 12.2018)	-76,768,023	
Deferred FIT (AMA 12.2018)	<u>-513,675</u>	
Total Rate Year Rate Base	<u>\$2,344,302</u>	✓

Prep by: _____ 1st Review: _____

Date: 2/28/2019

Mgr. Review: *[Signature]*

Ferc Acct:124900 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	79,626,000.00	0.00	79,626,000.00
201702	79,626,000.00	0.00	79,626,000.00
201703	79,626,000.00	0.00	79,626,000.00
201704	79,626,000.00	0.00	79,626,000.00
201705	79,626,000.00	0.00	79,626,000.00
201706	79,626,000.00	0.00	79,626,000.00
201707	79,626,000.00	0.00	79,626,000.00
201708	79,626,000.00	0.00	79,626,000.00
201709	79,626,000.00	0.00	79,626,000.00
201710	79,626,000.00	0.00	79,626,000.00
201711	79,626,000.00	0.00	79,626,000.00
201712	79,626,000.00	0.00	79,626,000.00
	0.00		
201801	79,626,000.00	0.00	79,626,000.00
201802	79,626,000.00	0.00	79,626,000.00
201803	79,626,000.00	0.00	79,626,000.00
201804	79,626,000.00	0.00	79,626,000.00
201805	79,626,000.00	0.00	79,626,000.00
201806	79,626,000.00	0.00	79,626,000.00
201807	79,626,000.00	0.00	79,626,000.00
201808	79,626,000.00	0.00	79,626,000.00
201809	79,626,000.00	0.00	79,626,000.00
201810	79,626,000.00	0.00	79,626,000.00
201811	79,626,000.00	0.00	79,626,000.00
201812	79,626,000.00	0.00	79,626,000.00
	0.00		

Ferc Acct:124930 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	-73,092,977.12	-204,169.23	-73,297,146.35
201702	-73,297,146.35	-204,169.23	-73,501,315.58
201703	-73,501,315.58	-204,169.23	-73,705,484.81
201704	-73,705,484.81	-204,169.23	-73,909,654.04
201705	-73,909,654.04	-204,169.23	-74,113,823.27
201706	-74,113,823.27	-204,169.23	-74,317,992.50
201707	-74,317,992.50	-204,169.23	-74,522,161.73
201708	-74,522,161.73	-204,169.23	-74,726,330.96
201709	-74,726,330.96	-204,169.23	-74,930,500.19
201710	-74,930,500.19	-204,169.23	-75,134,669.42
201711	-75,134,669.42	-204,169.23	-75,338,838.65
201712	-75,338,838.65	-204,169.23	-75,543,007.88
		-2,450,030.76	
201801	-75,543,007.88	-204,169.23	-75,747,177.11
201802	-75,747,177.11	-204,169.23	-75,951,346.34
201803	-75,951,346.34	-204,169.23	-76,155,515.57
201804	-76,155,515.57	-204,169.23	-76,359,684.80
201805	-76,359,684.80	-204,169.23	-76,563,854.03
201806	-76,563,854.03	-204,169.23	-76,768,023.26
201807	-76,768,023.26	-204,169.23	-76,972,192.49
201808	-76,972,192.49	-204,169.23	-77,176,361.72
201809	-77,176,361.72	-204,169.23	-77,380,530.95
201810	-77,380,530.95	-204,169.23	-77,584,700.18
201811	-77,584,700.18	-204,169.23	-77,788,869.41
201812	-77,788,869.41	-204,169.23	-77,993,038.64
		-2,450,030.76	

Ferc Acct:283120 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ADFIT WNP3			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	-1,174,131.00	36,692.00	-1,137,439.00
201702	-1,137,439.00	36,692.00	-1,100,747.00
201703	-1,100,747.00	36,692.00	-1,064,055.00
201704	-1,064,055.00	36,692.00	-1,027,363.00
201705	-1,027,363.00	36,692.00	-990,671.00
201706	-990,671.00	36,692.00	-953,979.00
201707	-953,979.00	36,692.00	-917,287.00
201708	-917,287.00	36,692.00	-880,595.00
201709	-880,595.00	36,692.00	-843,903.00
201710	-843,903.00	36,692.00	-807,211.00
201711	-807,211.00	36,692.00	-770,519.00
201712	-770,519.00	36,692.00	-733,827.00
		440,304.00	
201801	-733,827.00	36,692.00	-697,135.00
201802	-697,135.00	36,692.00	-660,443.00
201803	-660,443.00	36,692.00	-623,751.00
201804	-623,751.00	36,692.00	-587,059.00
201805	-587,059.00	36,692.00	-550,367.00
201806	-550,367.00	36,692.00	-513,675.00
201807	-513,675.00	36,692.00	-476,983.00
201808	-476,983.00	36,692.00	-440,291.00
201809	-440,291.00	36,692.00	-403,599.00
201810	-403,599.00	36,692.00	-366,907.00
201811	-366,907.00	36,692.00	-330,215.00
201812	-330,215.00	36,692.00	-293,523.00
		440,304.00	

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

TOTAL	(153,536,047)
Divide by 2	+2
Beg/End Mo Avg	(76,768,023)
TOTAL	(921,216,279)
Divide by 12	+12
Ave Monthly Average	(76,768,023)

TOTAL	(1,027,350)
Divide by 2	+2
Beg/End Mo Avg	(513,675)
TOTAL	(6,164,100)
Divide by 12	+12
Ave Monthly Average	(513,675)

1.02-10

1.02-11

Adjustment No. _____

Workpaper Ref. E-DDC-11

Avista Utilites
Couer d' Alene Tribe Settlement - Past Sorage Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON			<u>Non-Plant Excess ADFIT Balance</u>
		Book Cost	Book A/D	Deferred Tax Bal	
Dec	2017	1,553,548	(1,109,869)	(155,287)	
Dec	2018	1,553,548	(1,261,988)	(61,228)	
TOTAL		3,107,095	(2,371,857)	(216,515)	
Divide by 2		÷2	÷2	÷2	
Beg/End Mo Avg		1,553,548	(1,185,929)	(108,257)	
Jan	2018	1,553,548	(1,122,546)	(90,510)	
Feb	2018	1,553,548	(1,135,222)	(87,848)	
Mar	2018	1,553,548	(1,147,899)	(85,186)	
Apr	2018	1,553,548	(1,160,576)	(82,524)	-
May	2018	1,553,548	(1,173,252)	(79,862)	
Jun	2018	1,553,548	(1,185,929)	(77,200)	
Jul	2018	1,553,548	(1,198,605)	(74,538)	
Aug	2018	1,553,548	(1,211,282)	(71,876)	
Sep	2018	1,553,548	(1,223,958)	(69,214)	
Oct	2018	1,553,548	(1,236,635)	(66,552)	
Nov	2018	1,553,548	(1,249,311)	(63,890)	
TOTAL		18,642,570	(14,231,143)	(957,457)	
Divide by 12		÷12	÷12	÷12	
Ave Monthly Average		1,553,548	(1,185,929)	(79,788)	
Total AMA Rate Base		\$287,831 ✓			

Prep by: _____ 1st Review: _____

Date: 2/28/2019

Mgr. Review: ma

REGULATORY ASSET								
WA	Total	1/2010 528	120					
Date	Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA		186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID
12/1/2009	1,553,547.51				✓ 1,553,547.51			(543,741.63)
12/31/2009	1,553,547.51		-		✓ 1,553,547.51	-	-	(543,741.63)
7/31/2017	519,737.16	12,676.52	(12,676.52)	(1,046,486.86)	507,060.65	(4,436.78)	4,436.78	(177,471.23)
8/31/2017	507,060.65	12,676.52	(12,676.52)	(1,059,163.38)	494,384.13	(4,436.78)	4,436.78	(173,034.45)
9/30/2017	494,384.13	12,676.52	(12,676.52)	(1,071,839.90)	481,707.61	(4,436.78)	4,436.78	(168,597.66)
10/31/2017	481,707.61	12,676.52	(12,676.52)	(1,084,516.41)	469,031.10	(4,436.78)	4,436.78	(164,160.88)
11/30/2017	469,031.10	12,676.52	(12,676.52)	(1,097,192.93)	456,354.58	(4,436.78)	4,436.78	(159,724.10)
12/31/2017	456,354.58	12,676.52	(12,676.52)	(1,109,869.45)	✓ 443,678.06	(4,436.78)	4,436.78	✓ (155,287.32)
12/31/2017	Tax Reform Transfer to Excess Tax Regulatory Liability						62,114.93	(93,172.39)
1/31/2018	443,678.06	12,676.52	(12,676.52)	(1,122,545.96)	431,001.55	(2,662.07)	2,662.07	(90,510.33)
2/28/2018	431,001.55	12,676.52	(12,676.52)	(1,135,222.48)	418,325.03	(2,662.07)	2,662.07	(87,848.26)
3/31/2018	418,325.03	12,676.52	(12,676.52)	(1,147,898.99)	405,648.52	(2,662.07)	2,662.07	(85,186.19)
4/30/2018	405,648.52	12,676.52	(12,676.52)	(1,160,575.51)	392,972.00	(2,662.07)	2,662.07	(82,524.12)
5/31/2018	392,972.00	12,676.52	(12,676.52)	(1,173,252.03)	380,295.48	(2,662.07)	2,662.07	(79,862.05)
6/30/2018	380,295.48	12,676.52	(12,676.52)	(1,185,928.54)	367,618.97	(2,662.07)	2,662.07	(77,199.98)
7/31/2018	367,618.97	12,676.52	(12,676.52)	(1,198,605.06)	354,942.45	(2,662.07)	2,662.07	(74,537.91)
8/31/2018	354,942.45	12,676.52	(12,676.52)	(1,211,281.57)	342,265.94	(2,662.07)	2,662.07	(71,875.85)
9/30/2018	342,265.94	12,676.52	(12,676.52)	(1,223,958.09)	329,589.42	(2,662.07)	2,662.07	(69,213.78)
10/31/2018	329,589.42	12,676.52	(12,676.52)	(1,236,634.61)	316,912.90	(2,662.07)	2,662.07	(66,551.71)
11/30/2018	316,912.90	12,676.52	(12,676.52)	(1,249,311.12)	304,236.39	(2,662.07)	2,662.07	(63,889.64)
12/31/2018	304,236.39	12,676.52	(12,676.52)	(1,261,987.64)	✓ 291,559.87	(2,662.07)	2,662.07	✓ (61,227.57)
6/30/2020	76,059.10	12,676.52	(12,676.52)	(1,490,164.93)	63,382.58	(2,662.07)	2,662.07	(13,310.34)
7/31/2020	63,382.58	12,676.52	(12,676.52)	(1,502,841.45)	50,706.06	(2,662.07)	2,662.07	(10,648.27)
8/31/2020	50,706.06	12,676.52	(12,676.52)	(1,515,517.96)	38,029.55	(2,662.07)	2,662.07	(7,986.21)
9/30/2020	38,029.55	12,676.52	(12,676.52)	(1,528,194.48)	25,353.03	(2,662.07)	2,662.07	(5,324.14)
10/31/2020	25,353.03	12,676.52	(12,676.52)	(1,540,870.99)	12,676.52	(2,662.07)	2,662.07	(2,662.07)
11/30/2020	12,676.52	12,676.52	(12,676.52)	(1,553,547.51)	0.00	(2,662.07)	2,662.07	(0.00)
		1,553,547.51	(1,553,547.51)			(481,626.70)	543,741.63	
	Test Period Expense	152,118.19	✓					

1.02-12

1.02-13

Adjustment No. _____

Workpaper Ref. E-DDC-13

Avista Utilities
 Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2017	112,735	(80,462)	0
Dec	2018	112,735	(91,527)	0
TOTAL		225,470	(171,989)	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		112,735	(85,994)	0
Jan	2018	112,735	(81,384)	0
Feb	2018	112,735	(82,306)	0
Mar	2018	112,735	(83,228)	0
Apr	2018	112,735	(84,150)	0
May	2018	112,735	(85,072)	0
Jun	2018	112,735	(85,994)	0
Jul	2018	112,735	(86,916)	0
Aug	2018	112,735	(87,839)	0
Sep	2018	112,735	(88,761)	0
Oct	2018	112,735	(89,683)	0
Nov	2018	112,735	(90,605)	0
TOTAL		1,352,820	(1,031,933)	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		112,735	(85,994)	0

Total AMA Rate Base **\$26,741** ✓

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: _____ 1st Review: _____

REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA	Total	595	5.00%	120							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA		182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
10/31/2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
11/30/2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68				
12/31/2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02				
1/31/2010		189.47			(189.47)	(189.47)	112,545.55				
2/28/2010		189.47			(189.47)	(378.94)	112,356.08				
3/31/2010		189.47			(189.47)	(568.41)	112,166.60				
4/30/2010		189.47			(189.47)	(757.88)	111,977.13				
5/31/2010		189.47			(189.47)	(947.35)	111,787.66				
6/30/2010		189.47			(189.47)	(1,136.82)	111,598.19				
7/31/2010		189.47			(189.47)	(1,326.29)	111,408.72				
8/31/2010		189.47			(189.47)	(1,515.76)	111,219.25				
9/30/2010		189.47			(189.47)	(1,705.24)	111,029.78				
10/31/2010		189.47			(189.47)	(1,894.71)	110,840.31				
11/30/2010		189.47			(189.47)	(2,084.18)	110,650.84				
12/31/2010		922.09			(922.09)	(3,006.27)	109,728.75				
1/31/2011		922.09			(922.09)	(3,928.36)	108,806.66				
6/30/2017		922.09			(922.09)	(74,929.31)	37,805.70				
7/31/2017		922.09			(922.09)	(75,851.40)	36,883.61				
8/31/2017		922.09			(922.09)	(76,773.49)	35,961.52				
9/30/2017		922.09			(922.09)	(77,695.58)	35,039.43				
10/31/2017		922.09			(922.09)	(78,617.67)	34,117.34				
11/30/2017		922.09			(922.09)	(79,539.76)	33,195.25				
12/31/2017		922.09			(922.09)	(80,461.85)	32,273.16				
1/31/2018		922.09			(922.09)	(81,383.95)	31,351.07				
2/28/2018		922.09			(922.09)	(82,306.04)	30,428.98				
3/31/2018		922.09			(922.09)	(83,228.13)	29,506.89				
4/30/2018		922.09			(922.09)	(84,150.22)	28,584.80				
5/31/2018		922.09			(922.09)	(85,072.31)	27,662.71				
6/30/2018		922.09			(922.09)	(85,994.40)	26,740.62				
7/31/2018		922.09			(922.09)	(86,916.49)	25,818.53				
8/31/2018		922.09			(922.09)	(87,838.58)	24,896.44				
9/30/2018		922.09			(922.09)	(88,760.67)	23,974.35				
10/31/2018		922.09			(922.09)	(89,682.76)	23,052.26				
11/30/2018		922.09			(922.09)	(90,604.85)	22,130.17				
12/31/2018		922.09			(922.09)	(91,526.94)	21,208.08				
9/30/2020		922.09			(922.09)	(110,890.84)	1,844.18				
10/31/2020		922.09			(922.09)	(111,812.93)	922.09				
11/30/2020		922.09			(922.09)	(112,735.02)	0.00				
	(32,210.01)	112,735.02	(80,525.01)		0.00			-	-	-	
Test Period Expense		11,065.08									

1.02-14

1-02-15

Adjustment No. _____

Workpaper Ref. E_DDC-15

Avista Utilites
 Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON Year ended 12/31/2018

<u>PERIOD</u>	WASHINGTON			<u>Non Plant Excess ADFIT Balance</u>
	Book Cost	Book A/D	Deferred Tax Bal	
Dec 2017	743,189	(530,446)	(74,460)	
Dec 2018	743,189	(603,386)	(29,358)	
TOTAL	1,486,377	(1,133,833)	(103,818)	
Divide by 2	÷2	÷2	÷2	
Beg/End Mo Avg	743,189	(566,916)	(51,909)	
Jan 2018	743,189	(536,525)	(43,399)	
Feb 2018	743,189	(542,603)	(42,123)	
Mar 2018	743,189	(548,681)	(40,847)	
Apr 2018	743,189	(554,760)	(39,570)	-
May 2018	743,189	(560,838)	(38,294)	
Jun 2018	743,189	(566,916)	(37,017)	
Jul 2018	743,189	(572,995)	(35,741)	
Aug 2018	743,189	(579,073)	(34,464)	
Sep 2018	743,189	(585,151)	(33,188)	
Oct 2018	743,189	(591,230)	(31,911)	
Nov 2018	743,189	(597,308)	(30,635)	
TOTAL	8,918,264	(6,802,996)	(459,098)	
Divide by 12	÷12	÷12	÷12	
Ave Monthly Average	743,189	(566,916)	(38,258)	
Total AMA Rate Base	\$138,014 ✓			

Prep by: _____ 1st Review: _____

REGULATORY ASSET												
2009 P/T ratio	64.59%			593	Months to Amortize		120					
WA	Total			5.00%	Interest rate							
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA	182322 ED WA		182322 ED WA		410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA	
Deferral												
12/31/2009	(30,989.86)		(77,463.52)	201,315.82	108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)	
1/31/2017		6,078.36		200,062.55	(6,078.36)	(463,584.27)	279,604.36	(2,127.42)	-	2,127.42	(97,861.53)	
2/28/2017		6,078.36		200,062.55	(6,078.36)	(469,662.63)	273,526.01	(2,127.42)	-	2,127.42	(95,734.10)	
3/31/2017		6,078.36		200,062.55	(6,078.36)	(475,740.98)	267,447.65	(2,127.42)	-	2,127.42	(93,606.68)	
4/30/2017		6,078.36		200,062.55	(6,078.36)	(481,819.34)	261,369.29	(2,127.42)	-	2,127.42	(91,479.25)	
5/31/2017		6,078.36		200,062.55	(6,078.36)	(487,897.70)	255,290.94	(2,127.42)	-	2,127.42	(89,351.83)	
6/30/2017		6,078.36		200,062.55	(6,078.36)	(493,976.05)	249,212.58	(2,127.42)	-	2,127.42	(87,224.40)	
7/31/2017		6,078.36		200,062.55	(6,078.36)	(500,054.41)	243,134.23	(2,127.42)	-	2,127.42	(85,096.98)	
8/31/2017		6,078.36		200,062.55	(6,078.36)	(506,132.76)	237,055.87	(2,127.42)	-	2,127.42	(82,969.56)	
9/30/2017		6,078.36		200,062.55	(6,078.36)	(512,211.12)	230,977.52	(2,127.42)	-	2,127.42	(80,842.13)	
10/31/2017		6,078.36		200,062.55	(6,078.36)	(518,289.47)	224,899.16	(2,127.42)	-	2,127.42	(78,714.71)	
11/30/2017		6,078.36		200,062.55	(6,078.36)	(524,367.83)	218,820.80	(2,127.42)	-	2,127.42	(76,587.28)	
12/31/2017		6,078.36		200,062.55	(6,078.36)	(530,446.19)	212,742.45	(2,127.42)	-	2,127.42	(74,459.86)	
12/31/2017	Tax Reform Transfer to Excess Tax Regulatory Liability										29,783.94	(44,675.91)
1/31/2018		6,078.36		200,062.55	(6,078.36)	(536,524.54)	206,664.09	(1,276.45)	-	1,276.45	(43,399.46)	
2/28/2018		6,078.36		200,062.55	(6,078.36)	(542,602.90)	200,585.74	(1,276.45)	-	1,276.45	(42,123.00)	
3/31/2018		6,078.36		200,062.55	(6,078.36)	(548,681.25)	194,507.38	(1,276.45)	-	1,276.45	(40,846.55)	
4/30/2018		6,078.36		200,062.55	(6,078.36)	(554,759.61)	188,429.03	(1,276.45)	-	1,276.45	(39,570.10)	
5/31/2018		6,078.36		200,062.55	(6,078.36)	(560,837.96)	182,350.67	(1,276.45)	-	1,276.45	(38,293.64)	
6/30/2018		6,078.36		200,062.55	(6,078.36)	(566,916.32)	176,272.32	(1,276.45)	-	1,276.45	(37,017.19)	
7/31/2018		6,078.36		200,062.55	(6,078.36)	(572,994.67)	170,193.96	(1,276.45)	-	1,276.45	(35,740.73)	
8/31/2018		6,078.36		200,062.55	(6,078.36)	(579,073.03)	164,115.60	(1,276.45)	-	1,276.45	(34,464.28)	
9/30/2018		6,078.36		200,062.55	(6,078.36)	(585,151.39)	158,037.25	(1,276.45)	-	1,276.45	(33,187.82)	
10/31/2018		6,078.36		200,062.55	(6,078.36)	(591,229.74)	151,958.89	(1,276.45)	-	1,276.45	(31,911.37)	
11/30/2018		6,078.36		200,062.55	(6,078.36)	(597,308.10)	145,880.54	(1,276.45)	-	1,276.45	(30,634.91)	
12/31/2018		6,078.36		200,062.55	(6,078.36)	(603,386.45)	139,802.18	(1,276.45)	-	1,276.45	(29,358.46)	
1/31/2019		6,078.36		200,062.55	(6,078.36)	(609,464.81)	133,723.83	(1,276.45)	-	1,276.45	(28,082.00)	
2/28/2019		6,078.36		200,062.55	(6,078.36)	(615,543.16)	127,645.47	(1,276.45)	-	1,276.45	(26,805.55)	
3/31/2019		6,078.36		200,062.55	(6,078.36)	(621,621.52)	121,567.11	(1,276.45)	-	1,276.45	(25,529.09)	
4/30/2019		6,078.36		200,062.55	(6,078.36)	(627,699.88)	115,488.76	(1,276.45)	-	1,276.45	(24,252.64)	
5/31/2019		6,078.36		200,062.55	(6,078.36)	(633,778.23)	109,410.40	(1,276.45)	-	1,276.45	(22,976.18)	
6/30/2019		6,078.36		200,062.55	(6,078.36)	(639,856.59)	103,332.05	(1,276.45)	-	1,276.45	(21,699.73)	
7/31/2019		6,078.36		200,062.55	(6,078.36)	(645,934.94)	97,253.69	(1,276.45)	-	1,276.45	(20,423.28)	
8/31/2019		6,078.36		200,062.55	(6,078.36)	(652,013.30)	91,175.34	(1,276.45)	-	1,276.45	(19,146.82)	
9/30/2019		6,078.36		200,062.55	(6,078.36)	(658,091.65)	85,096.98	(1,276.45)	-	1,276.45	(17,870.37)	
10/31/2019		6,078.36		200,062.55	(6,078.36)	(664,170.01)	79,018.62	(1,276.45)	-	1,276.45	(16,593.91)	
11/30/2019		6,078.36		200,062.55	(6,078.36)	(670,248.37)	72,940.27	(1,276.45)	-	1,276.45	(15,317.46)	
12/31/2019		6,078.36		200,062.55	(6,078.36)	(676,326.72)	66,861.91	(1,276.45)	-	1,276.45	(14,041.00)	
	(201,315.82)	743,188.64	(541,872.82)		(0.00)			(159,871.55)	189,655.49	0.00		
Test Period Expense	✓	72,940.27										

1.02-16

1-02-17

Adjustment No. _____

Workpaper Ref. E-DDC-17

Avista Utilites
Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	WASHINGTON			<u>Non Plant Excess ADFIT Balance</u>
	Book Cost	Book A/D	Deferred Tax Bal	
Dec 2017	471,914	(336,825)	(47,281)	
Dec 2018	471,914	(383,141)	(18,642)	
TOTAL	943,827	(719,967)	(65,923)	
Divide by 2	÷2	÷2	÷2	
Beg/End Mo Avg	471,914	(359,983)	(32,962)	
Jan 2018	471,914	(340,685)	(27,558)	
Feb 2018	471,914	(344,545)	(26,747)	
Mar 2018	471,914	(348,404)	(25,937)	
Apr 2018	471,914	(352,264)	(25,126)	-
May 2018	471,914	(356,124)	(24,316)	
Jun 2018	471,914	(359,983)	(23,505)	
Jul 2018	471,914	(363,843)	(22,695)	
Aug 2018	471,914	(367,703)	(21,884)	
Sep 2018	471,914	(371,562)	(21,074)	
Oct 2018	471,914	(375,422)	(20,263)	
Nov 2018	471,914	(379,282)	(19,453)	
TOTAL	5,662,964	(4,319,801)	(291,521)	
Divide by 12	÷12	÷12	÷12	
Ave Monthly Average	471,914	(359,983)	(24,293)	
Total AMA Rate Base	\$87,637 ✓			

Prep by: _____

1st Review: _____

REGULATORY ASSET										
2009 P/T ratio	64.59%		593	Months to Amortize		120				
WA	Total		5.00%							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	184997 ZZ ZZ 184998 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA		182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA
1/31/2010	(28,504.54)		(59.38)	28,563.92		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
1/31/2017		3,859.67		(3,859.67)	(294,369.10)	177,544.60	(1,350.88)	-	1,350.88	(62,140.61)
2/28/2017		3,859.67		(3,859.67)	(298,228.77)	173,684.93	(1,350.88)	-	1,350.88	(60,789.73)
3/31/2017		3,859.67		(3,859.67)	(302,088.43)	169,825.27	(1,350.88)	-	1,350.88	(59,438.84)
4/30/2017		3,859.67		(3,859.67)	(305,948.10)	165,965.60	(1,350.88)	-	1,350.88	(58,087.96)
5/31/2017		3,859.67		(3,859.67)	(309,807.76)	162,105.94	(1,350.88)	-	1,350.88	(56,737.08)
6/30/2017		3,859.67		(3,859.67)	(313,667.43)	158,246.27	(1,350.88)	-	1,350.88	(55,386.20)
7/31/2017		3,859.67		(3,859.67)	(317,527.09)	154,386.61	(1,350.88)	-	1,350.88	(54,035.31)
8/31/2017		3,859.67		(3,859.67)	(321,386.76)	150,526.94	(1,350.88)	-	1,350.88	(52,684.43)
9/30/2017		3,859.67		(3,859.67)	(325,246.42)	146,667.28	(1,350.88)	-	1,350.88	(51,333.55)
10/31/2017		3,859.67		(3,859.67)	(329,106.09)	142,807.61	(1,350.88)	-	1,350.88	(49,982.66)
11/30/2017		3,859.67		(3,859.67)	(332,965.75)	138,947.95	(1,350.88)	-	1,350.88	(48,631.78)
12/31/2017		3,859.67		(3,859.67)	(336,825.42)	135,088.28	(1,350.88)	-	1,350.88	(47,280.90)
12/31/2017	Tax Reform Transfer to Excess		Tax Regulatory Liability						18,912.36	(28,368.54)
1/31/2018		3,859.67		(3,859.67)	(340,685.08)	131,228.62	(810.53)	-	810.53	(27,558.01)
2/28/2018		3,859.67		(3,859.67)	(344,544.75)	127,368.95	(810.53)	-	810.53	(26,747.48)
3/31/2018		3,859.67		(3,859.67)	(348,404.41)	123,509.29	(810.53)	-	810.53	(25,936.95)
4/30/2018		3,859.67		(3,859.67)	(352,264.08)	119,649.62	(810.53)	-	810.53	(25,126.42)
5/31/2018		3,859.67		(3,859.67)	(356,123.74)	115,789.96	(810.53)	-	810.53	(24,315.89)
6/30/2018		3,859.67		(3,859.67)	(359,983.41)	111,930.29	(810.53)	-	810.53	(23,505.36)
7/31/2018		3,859.67		(3,859.67)	(363,843.08)	108,070.62	(810.53)	-	810.53	(22,694.83)
8/31/2018		3,859.67		(3,859.67)	(367,702.74)	104,210.96	(810.53)	-	810.53	(21,884.30)
9/30/2018		3,859.67		(3,859.67)	(371,562.41)	100,351.29	(810.53)	-	810.53	(21,073.77)
10/31/2018		3,859.67		(3,859.67)	(375,422.07)	96,491.63	(810.53)	-	810.53	(20,263.24)
11/30/2018		3,859.67		(3,859.67)	(379,281.74)	92,631.96	(810.53)	-	810.53	(19,452.71)
12/31/2018		3,859.67		(3,859.67)	(383,141.40)	88,772.30	(810.53)	-	810.53	(18,642.18)
1/31/2019		3,859.67		(3,859.67)	(387,001.07)	84,912.63	(810.53)	-	810.53	(17,831.65)
2/28/2019		3,859.67		(3,859.67)	(390,860.73)	81,052.97	(810.53)	-	810.53	(17,021.12)
3/31/2019		3,859.67		(3,859.67)	(394,720.40)	77,193.30	(810.53)	-	810.53	(16,210.59)
4/30/2019		3,859.67		(3,859.67)	(398,580.06)	73,333.64	(810.53)	-	810.53	(15,400.06)
5/31/2019		3,859.67		(3,859.67)	(402,439.73)	69,473.97	(810.53)	-	810.53	(14,589.53)
6/30/2019		3,859.67		(3,859.67)	(406,299.39)	65,614.31	(810.53)	-	810.53	(13,779.00)
7/31/2019		3,859.67		(3,859.67)	(410,159.06)	61,754.64	(810.53)	-	810.53	(12,968.47)
8/31/2019		3,859.67		(3,859.67)	(414,018.72)	57,894.98	(810.53)	-	810.53	(12,157.95)
9/30/2019		3,859.67		(3,859.67)	(417,878.39)	54,035.31	(810.53)	-	810.53	(11,347.42)
10/31/2019		3,859.67		(3,859.67)	(421,738.05)	50,175.65	(810.53)	-	810.53	(10,536.89)
11/30/2019		3,859.67		(3,859.67)	(425,597.72)	46,315.98	(810.53)	-	810.53	(9,726.36)
12/31/2019		3,859.67		(3,859.67)	(429,457.38)	42,456.32	(810.53)	-	810.53	(8,915.83)
	(468,587.15)	471,913.70	(3,326.55)	(0.00)			17,748.07	1,164.29	0.00	
	Test Period Expense	46,315.98								

1-02-18

Avista Utilites
 Non-Plant Excess Tax Liability in Rate Base
Washington AMA

<u>PERIOD</u>		Electric WA
		Deferred Tax Balance
Dec	2017	0
Dec	2018	0
TOTAL		0
Divide by 2		÷2
Beg/End Mo Avg		0
Jan	2018	(5,043,844) ✓
Feb	2018	(5,043,844)
Mar	2018	(5,043,844)
Apr	2018	(5,043,844)
May	2018	(5,043,844)
Jun	2018	0
Jul	2018	0
Aug	2018	0
Sep	2018	0
Oct	2018	0
Nov	2018	0
TOTAL		(25,219,222)
Divide by 12		÷12
Ave Monthly Average		(\$2,101,602) ✓

Prep by: _____ 1st Review: _____

Date: 2/28/2019

Mgr. Review: *Yma*

Avista Utilities

Non-Plant Excess Tax Liability in Rate Base

Prior to incorporation in Customer Rates - Removal from Rate Base

SVC2	JUR2	APL	Plant	W/C	Utility	Allocation Factors						Allocated Amounts							
						ED	GD N	GD OR	WA E	IDE	WA G	ID G	ORG	WA E	IDE	WA G	ID G	ORG	Total
CD	AA		1,491,244	4,233,620	5,724,864	70.14%	20.55%	9.32%	68.60%	31.41%	72.27%	27.73%	100.00%	2,754,181	1,260,953	850,209	326,193	533,328	5,724,864
	AN			307,720	307,720	77.71%	22.29%		68.60%	31.41%	72.27%	27.73%	100.00%	164,039	75,102	49,563	19,015	-	307,720
CD Total		0	1,491,244	4,541,340	6,032,584									2,918,220	1,336,055	899,772	345,208	533,328	6,032,584
ED	AN		4,289,712	(1,352,455)	2,937,256	100.00%			68.60%	31.41%				2,014,811	922,445	-	-	-	2,937,256
	ID	(107,755)		-	(107,755)	100.00%				100.00%				-	(107,755)	-	-	-	(107,755)
	WA	110,814		-	110,814	100.00%			100.00%					110,814	-	-	-	-	110,814
ED Total		3,059	4,289,712	(1,352,455)	2,940,315									2,125,625	814,691	0	0	0	2,940,315
GD	AN			(7,000)	(7,000)	100.00%				72.27%	27.73%			-	-	(5,059)	(1,941)	-	(7,000)
	AS			(67,040)	(67,040)			100.00%					100.00%	-	-	-	-	(67,040)	(67,040)
	OR			64,940	64,940			100.00%					100.00%	-	-	-	-	64,940	64,940
	WA	928,030		-	928,030	100.00%				100.00%				-	-	928,030	-	-	928,030
GD Total		928,030	0	(9,100)	918,930									0	0	922,971	(1,941)	(2,100)	918,930
ZZ	ZZ			-	0														0
ZZ Total		0	0	0	0									0	0	0	0	0	0
Grand Total		931,088	5,780,955	3,179,785	9,891,829									✓ 5,043,844	2,150,746	1,822,743	343,267	531,228	9,891,829

1.02-20

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>	WASHINGTON	
	Deferred Balance 186360	Deferred Tax Bal 283365
Dec 2016	0	0
Dec 2017	0	0
TOTAL	0	0
Divide by 2	÷2	÷2
Beg/End Mo Avg	0	0
Jan 2017	0	0
Feb 2017	0	0
Mar 2017	0	0
Apr 2017	0	0
May 2017	0	0
Jun 2017	0	0
Jul 2017	0	0
Aug 2017	0	0
Sep 2017	0	0
Oct 2017	0	0
Nov 2017	0	0
TOTAL	0	0
Divide by 12	÷12	÷12
Ave Monthly Average	0	0

Total 2017 AMA Rate Base \$0

Annual Expense	TOTAL	WA	ID
Test Year:			
Annual Payment (2018 Expense)	\$ 4,898,000	\$ 3,200,843	\$ 1,697,157
Total 2018 Annual Expense	\$ 4,898,000	\$ 3,200,843	\$ 1,697,157

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

1-02-22

Adjustment No. _____

Workpaper Ref. E-DDC-22

Avista Utilities
Montana Settlement Lease Payment
Annual Expense

Rent Year	Payment Date	Base Rent	CPI Annual		WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index	Annual Rent				
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138	\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552	\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743	\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349	\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155	\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
2018	February 2019	\$ 4,000,000	1.2245	\$ 4,898,000	65.35%	34.65%	\$ 3,200,843	\$ 1,697,157
							<u>\$ 34,942,398</u>	<u>\$ 18,683,802</u>

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

Prep by: _____ 1st Review: _____

Date: 3/5/2019 Mgr. Review: _____

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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

1.02-23

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2018**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS	
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	WA	ID	Customer Advance Bal 252000		GDWA Wash 252000	GDID Idaho 252000
Dec	2017	(1,580,951)	(625,300)	(955,651)			(3,368)	0	(3,368)	
Dec	2018	(2,139,174)	(1,018,716)	(1,120,458)			(3,031)	0	(3,031)	
TOTAL		(3,720,125)	(1,644,016)	(2,076,109)			(6,399)	0	(6,399)	
Divide by 2		+2	+2	+2			+2	+2	+2	
Beg/End Mo Avg		(1,860,063)	(822,008)	(1,038,055)			(3,200)	0	(3,200)	
Jan	2018	(1,537,191)	(606,921)	(930,270)			(3,368)	0	(3,368)	
Feb	2018	(1,594,386)	(668,871)	(925,515)			(3,368)	0	(3,368)	
Mar	2018	(1,587,973)	(682,726)	(905,247)			(3,368)	0	(3,368)	
Apr	2018	(1,620,930)	(681,637)	(939,293)			(3,368)	0	(3,368)	
May	2018	(1,610,997)	(679,241)	(931,756)			(3,368)	0	(3,368)	
Jun	2018	(1,818,274)	(822,769)	(995,505)			(3,368)	0	(3,368)	
Jul	2018	(2,148,390)	(1,020,011)	(1,128,379)			(3,368)	0	(3,368)	
Aug	2018	(2,102,462)	(988,647)	(1,113,815)			(3,368)	0	(3,368)	
Sep	2018	(2,153,829)	(1,047,836)	(1,105,993)			(3,368)	0	(3,368)	
Oct	2018	(2,144,429)	(1,019,512)	(1,124,917)			(3,368)	0	(3,368)	
Nov	2018	(2,164,118)	(1,037,660)	(1,126,458)			(3,031)	0	(3,031)	
TOTAL		(22,343,042)	(10,077,839)	(12,265,203)			(39,911)	0	(39,911)	
Divide by 12		+12	+12	+12			+12	+12	+12	
Ave Monthly Average		(1,861,920)	(839,820)	(1,022,100)			(3,326)	0	(3,326)	

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000	
Dec	2017	0					
Dec	2018	0					
TOTAL		0					
Divide by 2		+2					
Beg/End Mo Avg		0					
Jan	2018	0					
Feb	2018	(578)					
Mar	2018	(90)					
Apr	2018	(578)					
May	2018	0					
Jun	2018	0					
Jul	2018	0					
Aug	2018	0					
Sep	2018	(240)					
Oct	2018	0					
Nov	2018	0					
TOTAL		(1,486)					
Divide by 12		+12					
Ave Monthly Average		(124)	See allocation of unassigned customer advances worksheet.				
		(111)	(59)	(20)	(24)	(8)	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			Account 252000	Account 252000
WWP Gas	WA	1,690,787,105	47.39%	(59)
	ID	581,655,603	16.30%	(20)
WPNG Gas	WA	689,390,983	19.32%	(24)
	ID	226,755,152	6.36%	(8)
TOTAL		3,567,915,380	100.0%	(124)

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(111)	(59)	(20)	(24)	(8)
252000 ED	(1,861,920)	(839,820)	(1,022,100)		
252000 GD	(3,326)			0	(3,326)
TOTALS	(\$1,865,357)	(\$839,879)	(\$1,022,120)	(\$24)	(\$3,334)

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(955,650.68)	25,381.00	(930,269.68)
201802	(930,269.68)	4,755.00	(925,514.68)
201803	(925,514.68)	20,267.42	(905,247.26)
201804	(905,247.26)	(34,046.00)	(939,293.26)
201805	(939,293.26)	7,537.00	(931,756.26)
201806	(931,756.26)	(63,749.00)	(995,505.26)
201807	(995,505.26)	(132,874.00)	(1,128,379.26)
201808	(1,128,379.26)	14,564.00	(1,113,815.26)
201809	(1,113,815.26)	7,822.00	(1,105,993.26)
201810	(1,105,993.26)	(18,924.00)	(1,124,917.26)
201811	(1,124,917.26)	(1,541.00)	(1,126,458.26)
201812	(1,126,458.26)	6,000.00	(1,120,458.26)
		(164,807.58)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(625,300.00)	18,379.00	(606,921.00)
201802	(606,921.00)	(61,950.00)	(668,871.00)
201803	(668,871.00)	(13,855.00)	(682,726.00)
201804	(682,726.00)	1,089.00	(681,637.00)
201805	(681,637.00)	2,396.00	(679,241.00)
201806	(679,241.00)	(143,528.00)	(822,769.00)
201807	(822,769.00)	(197,241.80)	(1,020,010.80)
201808	(1,020,010.80)	31,363.80	(988,647.00)
201809	(988,647.00)	(59,189.00)	(1,047,836.00)
201810	(1,047,836.00)	28,324.00	(1,019,512.00)
201811	(1,019,512.00)	(18,148.00)	(1,037,660.00)
201812	(1,037,660.00)	18,944.00	(1,018,716.00)
		(393,416.00)	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	(3,368.00)	0.00	(3,368.00)
201802	(3,368.00)	0.00	(3,368.00)
201803	(3,368.00)	0.00	(3,368.00)
201804	(3,368.00)	0.00	(3,368.00)
201805	(3,368.00)	0.00	(3,368.00)
201806	(3,368.00)	0.00	(3,368.00)
201807	(3,368.00)	0.00	(3,368.00)
201808	(3,368.00)	0.00	(3,368.00)
201809	(3,368.00)	0.00	(3,368.00)
201810	(3,368.00)	0.00	(3,368.00)
201811	(3,368.00)	336.80	(3,031.20)
201812	(3,031.20)	0.00	(3,031.20)
		336.80	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	0.00	0.00	0.00
201802	0.00	0.00	0.00
201803	0.00	0.00	0.00
201804	0.00	0.00	0.00
201805	0.00	0.00	0.00
201806	0.00	0.00	0.00
201807	0.00	0.00	0.00
201808	0.00	0.00	0.00
201809	0.00	0.00	0.00
201810	0.00	0.00	0.00
201811	0.00	0.00	0.00
201812	0.00	0.00	0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	0.00	0.00	0.00
201802	0.00	(577.50)	(577.50)
201803	(577.50)	487.80	(89.70)
201804	(89.70)	(487.80)	(577.50)
201805	(577.50)	577.50	0.00
201806	0.00	(0.30)	(0.30)
201807	(0.30)	0.30	0.00
201808	0.00	0.00	0.00
201809	0.00	(240.06)	(240.06)
201810	(240.06)	240.06	0.00
201811	0.00	0.00	0.00
201812	0.00	0.00	0.00
		0.00	

1.02-26

Adjustment No. _____

Workpaper Ref. E-DDC-23

**AVISTA UTILITIES
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2017	9,821	2,485,956.08
1/31/2018	9,798	2,510,558.26
2/28/2018	9,812	2,558,961.28
3/31/2018	9,844	2,581,105.09
4/30/2018	9,845	2,593,052.74
5/31/2018	9,760	2,579,398.36
6/30/2018	9,608	2,555,074.37
7/31/2018	9,467	2,552,744.05
8/31/2018	9,328	2,536,365.24
9/30/2018	9,321	2,507,045.83
10/31/2018	9,348	2,507,995.21
11/30/2018	9,290	2,500,957.79
12/31/2018	9,330	2,522,232.00

(Dec 2017 + Dec 2018) / 2 \$2,504,094.04

AMA Deposits \$2,540,612.69

Allocate WA Deposits to Service (1):

WA Electric	77.714%	<u>\$1,974,411.74</u> ✓
WA Gas	22.286%	<u>\$566,200.94</u>
TOTAL		<u>\$2,540,612.69</u>

For Commission Basis Historical 2018 Rate

Int. Rate Per WAC for 2018	Allocate to Service:
1.79%	<u>\$35,341.97</u> ✓
1.79%	<u>\$10,135.00</u>
	<u>\$45,476.97</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

[Home \(/Pages/Default.aspx\)](#) > [Regulated Industries \(/regulatedIndustries/Pages/default.aspx\)](#) > [Utilities \(/regulatedIndustries/utilities/Pages/default.aspx\)](#) > [Energy \(/regulatedIndustries/utilities/energy/Pages/default.aspx\)](#) > **Customer Deposit Interest Rates**

Customer Deposit Interest Rates

Commission rules set the customer deposit interest rate at the level of the one-year Treasury Constant Maturity, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15 (<http://www.federalreserve.gov/releases/h15/data.htm>).

Telephone and Water Companies

As of November 15, 2017, the interest rate that telephone and water companies must pay on the deposits they hold for their customers is 1.55 percent.

For each calendar year, telephone and water company rules use the rate as of November 15 of the previous year.

Gas, Electric and Solid Waste Companies

As of January 16, 2018, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is 1.79 percent.

Gas, electric, and solid waste company rules use the rate as of January 15. Since January 15 was a holiday, the rate used is the rate as of the next business day, January 16, 2018.

[Documents \(/docs/Pages/DocketLookup.aspx?FilingID=020405\)](#)

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LAWS AND RULES

[Utilities General - Tariffs and Contracts - WAC 480-80 \(http://apps.leg.wa.gov/WAC/default.aspx?cite=480-80\)](#)

[Water Companies - WAC 480-110 \(http://apps.leg.wa.gov/WAC/default.aspx?cite=480-110\)](#)

[Telecom Companies - WAC 480-120 \(http://apps.leg.wa.gov/wac/default.aspx?cite=480-120\)](#)

[Electric Companies - WAC 480-100 \(http://apps.leg.wa.gov/wac/default.aspx?cite=480-100\)](#)

[Gas Companies - WAC 480-90 \(http://apps.leg.wa.gov/wac/default.aspx?cite=480-90\)](#)

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

Report ID:
E-APL-12A

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	19,586	47,678	67,264	17,965	32,705	50,670	1,621	14,973	16,594
4	Accumulated Amortization - AFUDC (182318)	(503)	(1,889)	(2,392)	(471)	(1,296)	(1,767)	(32)	(593)	(625)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(224,486)	0	(224,486)	224,486	0	224,486
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	8,129,661	0	8,129,661	5,180,167	0	5,180,167	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)	23,565	0	23,565	23,565	0	23,565	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)	192,178	0	192,178	0	0	0	192,178	0	192,178
99	Investment in WNP3 Exchange Power (124900, 124930)	2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)	367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)	69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)	(94,922)	0	(94,922)	(79,789)	0	(79,789)	(15,133)	0	(15,133)
99	CDA CDR Fund - Direct (182324)	26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)	(41,075)	0	(41,075)	(38,246)	0	(38,246)	(2,829)	0	(2,829)
99	Spokane River PM&Es (182323)	172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM&Es (283323)	(37,497)	0	(37,497)	(24,308)	0	(24,308)	(13,189)	0	(13,189)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(1,861,920)	(87)	(1,862,007)	(839,820)	(60)	(839,880)	(1,022,100)	(27)	(1,022,127)
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)	(1,974,437)	0	(1,974,437)	(1,974,437)	0	(1,974,437)	0	0	0
C-WKC	Working Capital	69,396,338	0	69,396,338	46,613,640	0	46,613,640	22,782,698	0	22,782,698
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,178,809	45,702	65,224,511	44,449,561	31,349	44,480,910	20,729,248	14,353	20,743,601
	NET RATE BASE	1,274,715,212	1,124,490,380	2,399,205,592	858,887,448	737,165,864	1,596,053,312	415,827,764	387,324,516	803,152,280

ALLOCATION RATIOS:

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

1.02-28

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

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

No adjustment necessary. ROO Calculation of Working Capital consistent with that approved in 2017 GRC.

Jma

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Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2018
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 11,747,784

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,795,688	(4,504,180)	34,291,509	65.39%	34.61%	0.00%	0.00%	0.00%	22,423,218	11,868,291	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	69.10%	30.90%	0.00%	0	0	0	0	0
	GD.ID	30,231	(3,510)	26,721	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	26,721	0
	GD.OR	1,956,446	(227,143)	1,729,303	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,729,303
	GD.WA	61,499	(7,140)	54,359	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	54,359	0	0
1 Total		40,843,865	(4,741,973)	36,101,892						22,423,218	11,868,291	54,359	26,721	1,729,303
2	CD.AA	(23,849,227)	2,768,895	(21,080,331)	34.36%	18.03%	22.32%	11.34%	13.94%	(7,243,452)	(3,801,621)	(4,705,152)	(2,391,469)	(2,938,636)
	CD.ID	(64,513)	7,490	(57,023)	0.00%	60.88%	0.00%	39.12%	0.00%	0	(34,717)	0	(22,306)	0
	CD.WA	(547,558)	63,571	(483,986)	60.88%	0.00%	39.12%	0.00%	0.00%	(294,662)	0	(189,324)	0	0
	ED.AN	(79,222)	9,198	(70,024)	65.58%	34.42%	0.00%	0.00%	0.00%	(45,922)	(24,102)	0	0	0
	ED.ID	3,501,655	(406,542)	3,095,113	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,095,113	0	0	0
	ED.WA	11,077,619	(1,286,112)	9,791,508	100.00%	0.00%	0.00%	0.00%	0.00%	9,791,508	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.89%	23.83%	29.28%	0	0	0	0	0
	GD.AN	(13,562)	1,575	(11,987)	0.00%	0.00%	66.30%	33.70%	0.00%	0	0	(7,948)	(4,040)	0
	GD.ID	667,953	(77,549)	590,403	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	590,403	0
	GD.WA	2,245,383	(260,689)	1,984,694	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,984,694	0	0
2 Total		(7,061,471)	819,837	(6,241,635)						2,207,471	(765,327)	(2,917,731)	(1,827,412)	(2,938,636)
4	CD.AA	98,909,386	(11,483,380)	87,426,006	48.11%	22.03%	14.85%	5.70%	9.32%	42,059,867	19,256,362	12,983,788	4,981,382	8,144,607
	CD.AN	(47,285)	5,490	(41,795)	53.31%	24.41%	16.11%	6.18%	0.00%	(22,280)	(10,201)	(6,731)	(2,583)	0
	CD.ID	7,699	(894)	6,805	0.00%	77.72%	0.00%	22.29%	0.00%	0	5,289	0	1,517	0
	CD.WA	(970,245)	112,645	(857,600)	77.72%	0.00%	22.29%	0.00%	0.00%	(666,484)	0	(191,116)	0	0
	ED.AN	(11,409,398)	1,324,631	(10,084,767)	68.60%	31.41%	0.00%	0.00%	0.00%	(6,917,646)	(3,167,121)	0	0	0
	ED.ID	2,507,613	(291,134)	2,216,479	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,216,479	0	0	0
	ED.MT	2,228	(259)	1,969	68.60%	31.41%	0.00%	0.00%	0.00%	1,351	618	0	0	0
	ED.WA	7,283,346	(845,596)	6,437,749	100.00%	0.00%	0.00%	0.00%	0.00%	6,437,749	0	0	0	0
	GD.AA	7,720,758	(896,380)	6,824,378	0.00%	0.00%	49.55%	19.01%	31.44%	0	0	3,381,556	1,297,374	2,145,448
	GD.AN	(3,782,430)	439,140	(3,343,290)	0.00%	0.00%	72.27%	27.73%	0.00%	0	0	(2,416,262)	(927,027)	0
	GD.ID	1,442,192	(167,438)	1,274,753	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,274,753	0
	GD.WA	396,873	(46,077)	350,796	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	350,796	0	0
4 Total		102,060,736	(11,849,252)	90,211,484						40,892,557	18,301,426	14,102,030	6,625,416	10,290,055
20	ED.ID	(5,171,231)	600,380	(4,570,851)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,570,851)	0	0	0
	ED.MT	(7,071,708)	821,025	(6,250,682)	65.39%	34.61%	0.00%	0.00%	0.00%	(4,087,321)	(2,163,361)	0	0	0
	ED.OR	367,810	(42,703)	325,107	65.39%	34.61%	0.00%	0.00%	0.00%	212,588	112,520	0	0	0
	ED.WA	(17,009,698)	1,974,826	(15,034,872)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,034,872)	0	0	0	0
	GD.ID	(1,462,944)	169,848	(1,293,096)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,293,096)	0
	GD.OR	(134,644)	15,632	(119,012)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(119,012)
	GD.WA	(4,173,948)	484,595	(3,689,352)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(3,689,352)	0	0
20 Total		(34,656,362)	4,023,604	(30,632,759)						(18,909,606)	(6,621,692)	(3,689,352)	(1,293,096)	(119,012)
Grand Total		101,186,767	(11,747,784)	89,438,983						46,613,640	22,782,698	7,549,307	3,531,629	8,961,709

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1.030

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2018
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 11,747,784

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	38,795,688	(4,504,180)	34,291,509	100.00%			65.39%	34.61%			
	ED.ID	0	0	0	100.00%				100.00%			
	GD.AN	0	0	0		100.00%				69.10%	30.90%	
	GD.ID	30,231	(3,510)	26,721		100.00%					100.00%	
	GD.OR	1,956,446	(227,143)	1,729,303			100.00%					100.00%
	GD.WA	61,499	(7,140)	54,359						100.00%		
1 Total		40,843,865	(4,741,973)	36,101,892								
2	CD.AA	(23,849,227)	2,768,895	(21,080,331)	52.40%	33.66%	13.94%	65.58%	34.42%	66.30%	33.70%	100.00%
	CD.ID	(64,513)	7,490	(57,023)	60.88%	39.12%			100.00%		100.00%	
	CD.WA	(547,558)	63,571	(483,986)	60.88%	39.12%		100.00%		100.00%		
	ED.AN	(79,222)	9,198	(70,024)	100.00%			65.58%	34.42%			
	ED.ID	3,501,655	(406,542)	3,095,113	100.00%				100.00%			
	ED.WA	11,077,619	(1,286,112)	9,791,508	100.00%			100.00%				
	GD.AA	0	0	0		70.72%	29.28%			66.30%	33.70%	100.00%
	GD.AN	(13,562)	1,575	(11,987)		100.00%				66.30%	33.70%	
	GD.ID	667,953	(77,549)	590,403		100.00%					100.00%	
	GD.WA	2,245,383	(260,689)	1,984,694		100.00%				100.00%		
2 Total		(7,061,471)	819,837	(6,241,635)								
4	CD.AA	98,909,386	(11,483,380)	87,426,006	70.14%	20.55%	9.32%	68.60%	31.41%	72.27%	27.73%	100.00%
	CD.AN	(47,285)	5,490	(41,795)	77.72%	22.29%		68.60%	31.41%	72.27%	27.73%	
	CD.ID	7,699	(894)	6,805	77.72%	22.29%			100.00%		100.00%	
	CD.WA	(970,245)	112,645	(857,600)	77.72%	22.29%		100.00%		100.00%		
	ED.AN	(11,409,398)	1,324,631	(10,084,767)	100.00%			68.60%	31.41%			
	ED.ID	2,507,613	(291,134)	2,216,479	100.00%				100.00%			
	ED.MT	2,228	(259)	1,969	100.00%			68.60%	31.41%			
	ED.WA	7,283,346	(845,596)	6,437,749	100.00%			100.00%				
	GD.AA	7,720,758	(896,380)	6,824,378		68.56%	31.44%			72.27%	27.73%	100.00%
	GD.AN	(3,782,430)	439,140	(3,343,290)		100.00%				72.27%	27.73%	
	GD.ID	1,442,192	(167,438)	1,274,753		100.00%					100.00%	
	GD.WA	396,873	(46,077)	350,796		100.00%				100.00%		
4 Total		102,060,736	(11,849,252)	90,211,484								
20	ED.ID	(5,171,231)	600,380	(4,570,851)	0.00%	100.00%		ED.AN	ED.ID	ED.WA		
	ED.MT	(7,071,708)	821,025	(6,250,682)	100.00%			65.39%	34.61%			
	ED.OR	367,810	(42,703)	325,107	100.00%			65.39%	34.61%			
	ED.WA	(17,009,698)	1,974,826	(15,034,872)	0.00%			65.39%	34.61%			
	GD.ID	(1,462,944)	169,848	(1,293,096)		100.00%					100.00%	
	GD.OR	(134,644)	15,632	(119,012)			100.00%					100.00%
	GD.WA	(4,173,948)	484,595	(3,689,352)		100.00%				100.00%		
20 Total		(34,656,362)	4,023,604	(30,632,759)								
Grand Total		101,186,767	(11,747,784)	89,438,983								

1.03-02

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

Report ID:
 E-APL-12A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	19,586	47,678	67,264	17,965	32,705	50,670	1,621	14,973	16,594
4	Accumulated Amortization - AFUDC (182318)	(503)	(1,889)	(2,392)	(471)	(1,296)	(1,767)	(32)	(593)	(625)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(224,486)	0	(224,486)	224,486	0	224,486
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	8,129,661	0	8,129,661	5,180,167	0	5,180,167	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)	23,565	0	23,565	23,565	0	23,565	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)	192,178	0	192,178	0	0	0	192,178	0	192,178
99	Investment in WNP3 Exchange Power (124900, 124930)	2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)	367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)	69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)	(94,922)	0	(94,922)	(79,789)	0	(79,789)	(15,133)	0	(15,133)
99	CDA CDR Fund - Direct (182324)	26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)	(41,075)	0	(41,075)	(38,246)	0	(38,246)	(2,829)	0	(2,829)
99	Spokane River PM&Es (182323)	172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM&Es (283323)	(37,497)	0	(37,497)	(24,308)	0	(24,308)	(13,189)	0	(13,189)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(1,861,920)	(87)	(1,862,007)	(839,820)	(60)	(839,880)	(1,022,100)	(27)	(1,022,127)
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)	(1,974,437)	0	(1,974,437)	(1,974,437)	0	(1,974,437)	0	0	0
C-WKC	Working Capital	69,396,338	0	69,396,338	46,613,640	0	46,613,640	22,782,698	0	22,782,698
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,178,809	45,702	65,224,511	44,449,561	31,349	44,480,910	20,729,248	14,353	20,743,601
	NET RATE BASE	1,274,715,212	1,124,490,380	2,399,205,592	858,887,448	737,165,864	1,596,053,312	415,827,764	387,324,516	803,152,280

ALLOCATION RATIOS:

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

1.03-03

CWC Assigned Ser/Jur (All)							
CWC Allocation Factor (All)							
Sum of 12.31.18 AMA		Group					
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
216001	Net Income			(78,872,785)			(78,872,785)
101000	PLANT IN SERVICE OWNED				5,774,438,497		5,774,438,497
101030	KFGS DISALLOWED PLANT/PLANT RE				(7,311,234)		(7,311,234)
101050	BOULDER PARK (BPK) DISALLOWED				(2,600,000)		(2,600,000)
101100	PLANT IN SERVICE LEASED				338,561		338,561
101120	AIRPLANE IN SERVICE LEASED					1,104,167	1,104,167
102000	PLANT PURCHASED OR SOLD					59,650	59,650
105000	PLANT HELD FOR FUTURE USE					8,946,680	8,946,680
107000	CONSTRUCTION WORK IN PROGRESS-					165,065,802	165,065,802
107010	CONSTRUCTION OVERHEAD A&G					(145,371)	(145,371)
107020	CONSTRUCTION OVERHEAD PRODUCTI					988,589	988,589
107025	SAFETY CLOTHING - PRODUCTION					(61,608)	(61,608)
107030	CONSTRUCTION OVERHEAD TRANSMIS					(1,909,512)	(1,909,512)
107035	SAFETY CLOTHING - TRANSMISSION					5,414	5,414
107040	CONSTRUCTION OVERHEAD DISTRIBU					(660,790)	(660,790)
107045	SAFETY CLOTHING - DISTRIBUTION					73,946	73,946
107050	CONSTRUCTION OVERHEAD NORTH GA					226,613	226,613
107060	CONSTRUCTION OVERHEAD SOUTH GA					62,085	62,085
108000	ACCUMULATED PROVISION DEPRECI				(1,850,213,444)		(1,850,213,444)
108030	ACC AMT KFGS DISALLOWED PLNT/R				7,209,663		7,209,663
108050	ACC AMT BPK DISALLOWED PLANT				1,711,115		1,711,115
108070	ACC AMT LEASED AIRPLANE					(618,361)	(618,361)
111000	ACC PROVISION AMT OF UTILITY P				(82,393,133)		(82,393,133)
111100	ACC AMT COLSTRIP AFUDC COMMON				(3,119,977)		(3,119,977)
117100	GAS STORED-RECOVERABLE BASE GA				6,992,076		6,992,076
121000	NONUTILITY PROPERTY					3,154,737	3,154,737
121100	NON-UTILITY LAND					0	0
122000	ACC DEPR NONUTILITY PROPERTY					(122,424)	(122,424)
123010	INVESTMENT IN AVISTA CAPITAL I					11,547,000	11,547,000
123100	STOCK INVESTMENT IN SUBS					206,138,971	206,138,971
123120	EQUITY INVESTMENT IN SUBS					(157,525,158)	(157,525,158)
123500	EQUITY INVESTMENT IN AERC					22,938,781	22,938,781
123505	INVESTMENT IN AERC					89,816,380	89,816,380
124020	ENERGY COMMODITY CONTRACT					0	0
124350	OTHER INVEST-WZN LOANS SANDPOI				59,355		59,355
124600	OTHER INVEST-COLI CASH VAL					25,735,042	25,735,042
124610	OTHER INVEST-COLI BORROWINGS					(25,735,042)	(25,735,042)
124680	OTHER INVESTMENT-WZN LOANS ORE					19,221	19,221
124820	OTHER INVEST-NON AFFILIATED LT					11,338	11,338
124900	OTHER INVEST-WNP3 EXCHANGE POW				79,626,000		79,626,000
124930	OTHER INVEST-AMT WNP3 EXCHANGE				(76,768,023)		(76,768,023)
128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	9,154,119					9,154,119
128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	0					0
128250	SPECIAL FUNDS-EXEC DEF COMP TR					8,681,838	8,681,838
128300	SPECIAL FUNDS-TRANSMN SRVC RE	81,393					81,393
131100	CASH-US BANK					2,679,231	2,679,231
131110	CASH-WELLS FARGO					(2,636,489)	(2,636,489)
131120	CASH-PAYROLL	(16,207)					(16,207)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
131140	CASH-WORKERS COMPENSATION	(5,528)					(5,528)
131400	CASH - CANADIAN ACCOUNT (USD)					569	569
134100	SPECIAL DEPOSITS-INTEREST RATE			10,095,833			10,095,833
134101	SPECIAL DEPOSITS-IR SWAP CONTR			(10,095,833)			(10,095,833)
134120	OTHER SPECIAL DEPOSITS - NEWED	0					0
134121	SPECIAL DEPOSITS - CONTRA					(22,281,965)	(22,281,965)
134122	OTHER SPECIAL DEPOSITS - MIZUH	19,654,594					19,654,594
134123	OTHER SPECIAL DEPOSITS - WELLS	25,074,685					25,074,685
134200	RESTRICTED CASH	49,826					49,826
134500	DOC EECE GRANT MM					9,464	9,464
135400	WORKING FUND-REAL ESTATE DEPT	12,292					12,292
135430	WORKING FUND-FLEET MANAGEMENT	5,000					5,000
135630	WORKING FUND-COLSTRIP	710,267					710,267
136000	TEMPORARY CASH INVESTMENTS					35,913,220	35,913,220
142100	CUST ACCT REC-RETAIL SERVICE	66,011,136					66,011,136
142150	CUST ACCT REC-CT FUEL SALES	2,719,260					2,719,260
142200	CUST ACCT REC-CUSTOMER CONTRAC	229,307					229,307
142350	CUST ACCT REC- NET PRESENTATIO	(2,092,912)					(2,092,912)
142500	CUST ACCT REC-UNBILLED REV ELE	34,017,593					34,017,593
142510	CUST ACCT REC-UNBILLED REV GAS	13,371,684					13,371,684
142600	CUST ACCT REC-RESALE GAS	8,197,596					8,197,596
142610	CUST ACCT REC-RESALE ELECTRIC	9,056,312					9,056,312
143020	GST	614,728					614,728
143050	OTHER ACCT REC-RETIREE DEDUCTI	(675,684)					(675,684)
143200	OTHER ACCT REC-OTHER MISC	1,208,974					1,208,974
143210	OTHER ACCT REC-POWER TRANSACTI	1,805,939					1,805,939
143220	OTHER ACCT REC - HEADWATER	31,930					31,930
143500	OTHER ACCT REC-MISCELLANEOUS	694,306					694,306
143501	OTHER ACCT REC-PRE-LINE SCHOOL	70,256					70,256
143502	OTHER ACCT REC-APP LNMN SCHOOL	(3,102)					(3,102)
143503	OTHER ACCT REC-GAS SCHOOL	24,059					24,059
143550	OTHER ACCT REC-DAMAGE CLAIMS	684,578					684,578
143900	OTHER ACCT REC-DEVELOPERS PROM	1,793					1,793
144030	ACC PRV UNCOLL NET OF ACTUAL-D	(103,143)					(103,143)
144140	ACC PROV UNCOLL NET OF ACTUALS	(52,444)					(52,444)
144200	ACCUMULATED RETAIL WRITE-OFFS	19,528,649					19,528,649
144990	ACC PROV FOR UNCOLLECTIBLES-RE	(25,077,268)					(25,077,268)
145000	NOTES REC ASSOC CO-AVISTA CAPI					21,961,904	21,961,904
146000	A/R ASSOC CO-GENERAL					360,389	360,389
146210	A/R ASSOC CO-COURTYARD					0	0
146240	A/R ASSOC CO STEAM PLANT BP					0	0
146250	ACCTS REC ASSOC CO-STEAM PLANT					0	0
146760	A/R ASSOC CO - AJTM					0	0
151120	FUEL STOCK COAL-COLSTRIP	2,248,270					2,248,270
151210	FUEL STOCK HOG FUEL-KFGS	2,139,178					2,139,178
154100	PLANT MATERIALS & OPER SUPPLIE	36,481,465					36,481,465
154150	PLANT MAT & OPER SUP-NON STD	8,751					8,751
154300	PLANT MAT & OPER SUP-COYOTE SP	1,087,941					1,087,941
154400	PLANT MAT & OPER SUP-COLSTRIP	2,850,734					2,850,734
154500	SUPPLY CHAIN RECEIVING INVENTO	9,515					9,515
154550	SUPPLY CHAIN AVERAGE COST VARI	(21,727)					(21,727)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
154560	SUPPLY CHAIN INVOICE PRICE VAR	66					66
154990	SUPPLY CHAIN ADJUSTMENT ACCOUN	(77)					(77)
163000	STORES EXPENSE UNDISTRIBUTED	0					0
163200	STORES EXPENSE-SUPPLY CHAIN IN	16,837					16,837
164100	GAS STORED UNDERGND-408AVA-JP				7,060,975		7,060,975
164105	GAS STORED UNDERGND-403NWPL-JP				79,660		79,660
164115	GAS STORED UNDERGRND-CLAY BASI					164,908	164,908
165100	PREPAYMENTS-PREPAID INSURANCE	2,660,261					2,660,261
165110	PREPAYMENTS-MISC	0					0
165150	PREPAYMENTS-PREPAID LICENSE FE	6,838,797					6,838,797
165160	PREPAYMENTS-LONG TERM PREPAID	4,207,137					4,207,137
165180	PREPAYMENTS-CUSTOMER BILLING S	63,158					63,158
165190	RESOURCE DEFERRED OPT EXPENSE	0					0
165191	RESOURCE DEFERRED OPT EXPENSE	(688,925)					(688,925)
165192	RESOURCE DEFERRED OPT EXP - WE	(341,385)					(341,385)
165200	PREPAYMENTS-POSTAGE METERS	40,175					40,175
165240	PREPAYMENTS-BPA TRANS RESERVAT	19,853					19,853
165250	COLSTRIP PREPAID ASSET	0					0
165260	PREPAYMENTS-SPOKANE TRIBE	450,660					450,660
165312	GAS IMBALANCE - LANCASTER	(8,950)					(8,950)
165320	GAS IMBALANCE-AVISTA LDC	73,596					73,596
165340	GAS IMBALANCE-COYOTE SPRINGS 2	25,925					25,925
165350	GAS IMBALANCE-RATHDRUM	28,802					28,802
165360	GAS IMBALANCE-NORTHEAST CT	(1,631)					(1,631)
165370	GAS IMBALANCE-BOULDER PARK	1,350					1,350
165380	GAS IMBALANCE-KETTLE FALLS CT	477					477
165390	GAS IMBALANCE-KETTLE FALLS GS	(3,681)					(3,681)
165681	PREPAYMENT LAKE CdA 4e CDR FUN					916,667	916,667
171000	INTEREST & DIVIDENDS RECEIVABL	184,696					184,696
172500	RENTS RECEIVABLE-MISCELLANEOUS	594,289					594,289
172510	RENTS RECEIVABLE-ACCRUED	1,185,921					1,185,921
174500	MISC ASSETS-NONMONETARY PWR EX					52,529	52,529
175740	DERIVATIVE INSTR ASSET-ST MTM					757,837	757,837
175745	DERIV INSTR ASSET - FX HEDGE					4,846	4,846
175750	DERIVATIVE INSTR ASSET-LT MTM					5,577	5,577
175760	IR SWAPS DERIVATIVE ASSET-ST					1,908,585	1,908,585
175765	IR SWAPS DERIVATIVE ASSET-LT					6,956,470	6,956,470
176100	DERIVATIVE INSTR ASSET-IR SWAP					1,848,401	1,848,401
176110	DERIVATIVE INSTR ASSET-IR SWAP					4,996,306	4,996,306
176745	DERIV INSTR ASSET - FX HEDGE S					6,952	6,952
181750	UNAMT DEBT EXPENSE-TOPRS			266,379			266,379
181860	UNAMT DEBT EXPENSE-LT DEBT			11,361,917			11,361,917
181950	UNAMT DEBT EXP-DEBT STRATEGIES			491			491
181960	UNAMT DEBT EXP-RATHDRUM 2005			41,449			41,449
181990	UNAMT DEBT EXP-ST DEBT			1,230,605			1,230,605
182175	REGULATORY ASSET FAS 109 DSIT					28,279,564	28,279,564
182302	WA EXCESS NAT GAS LINE EXTENSI				8,463,757		8,463,757
182305	REG ASSET POST RET LIAB					205,333,755	205,333,755
182306	Reg Asset Noxon ITC					1,612,420	1,612,420
182307	Reg Asset Nine Mile ITC					2,564,710	2,564,710
182308	Reg Asset Community Solar ITC					87,844	87,844

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
182310	REGULATORY ASSET FAS109 UTILIT					20,130,729	20,130,729
182311	REG ASSET - AFUDC				78,416		78,416
182313	Reg Asset Flowthrough Benefits					4,220,488	4,220,488
182314	OTHER REG ASSETS-FISERV					1,219,365	1,219,365
182315	REGULATORY ASSET FAS109 DSIT N					1,372,472	1,372,472
182316	REGULATORY ASSET FAS109 DFIT S					0	0
182317	REGULATORY ASSET FAS109 DSIT P					33,697,610	33,697,610
182318	REG ASSET - AFUDC ACCUM AMORT				(2,823)		(2,823)
182319	REG ASSET AFUDC EQUITY DFIT					70,507	70,507
182320	REGULATORY ASSET FAS109 WNP3					242,004	242,004
182321	REG ASSET - ROSEBURG/MEDFORD D					0	0
182322	REG ASSET SPOKANE RIVER RELICE				189,313		189,313
182323	REG ASSET SPOKANE RIVER PM&Es				172,671		172,671
182324	REG ASSET LAKE CDA CDR FUND				8,276,740		8,276,740
182325	REG ASSET LAKE CDA IPA FUND				2,000,000		2,000,000
182326	REG ASSET SPOKANE RIVER TDG ID					175,835	175,835
182328	REG ASSET- DECOUPLING SURCHARG					8,046,944	8,046,944
182329	REG ASSET- DECOUPLING PRIOR YE					(8,197,344)	(8,197,344)
182333	REG ASSET LAKE CDA DEF COSTS				1,162,903		1,162,903
182336	REG ASSET - CARRYING CHARGE ON					37,083	37,083
182337	REG ASSET - MDM SYSTEM					1,813,229	1,813,229
182338	REG ASSET - NON RES DECOUPLING					2,527,159	2,527,159
182339	REG ASSET - NON RES DECOUPLING					1,364,836	1,364,836
182345	REGULATORY ASSET BPA RESIDENTI					117,207	117,207
182350	REGULATORY ASSET ERM APPROVED					(23,321,008)	(23,321,008)
182355	DEF CS2 & COLSTRIP O&M					208,188	208,188
182372	REGULATORY ASSET WARTSILA UNIT					0	0
182374	MTM ST REGULATORY ASSET					22,447,726	22,447,726
182375	MTM LT REGULATORY ASSET					12,135,665	12,135,665
182376	REGULATORY ASSET FAS 143 ASSET				4,127,478		4,127,478
182381	REG ASSET AN-CDA LAKE SETTLEME				31,421,877		31,421,877
182382	REG ASSET WA-CDA LAKE SETTLEME				367,619		367,619
182383	REGULATORY ASSET WORKERS COMP	894,968					894,968
182385	REGULATORY ASSET ID PCA DEFERR					123,729	123,729
182386	REGULATORY ASSET ID PCA DEFERR					(2,246,931)	(2,246,931)
182387	REGULATORY ASSET ID PCA DEFERR					(7,079,839)	(7,079,839)
182391	REG ASSET SPOKANE RIVER TDG					0	0
182395	SETTLED INTEREST RATE SWAP ASS					116,569,367	116,569,367
182396	UNSETTLED INTEREST RATE SWAP A					22,689,168	22,689,168
183000	PRELIMINARY SURVEY AND INVESTI					190,350	190,350
184054	CLEARING ACCT-CORP ACCT					8,333	8,333
184055	CLEARING ACCT-RESOURCE ACCT					0	0
184057	CLEARING ACCT-ENERGY DLIVERY A					0	0
184068	CLEARING-LOW INCOME & CONSERVA					0	0
184070	CLEARING ACCT-CCB PROJECTS					(18,795)	(18,795)
184071	CLEARING ACCT-CCB ADJUSTMENTS					(412)	(412)
184100	TRANSPORTATION EXPENSES CLEARI	(3,461)					(3,461)
184210	Payroll - Projects Clearing					48	48
184260	PAYROLL BENEFITS CLEARING	5,916					5,916
184265	RETIREMENT BENEFIT NONSERVICE	(20,725)					(20,725)
184270	PAYROLL TAXES CLEARING	(399,268)					(399,268)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
184290	ORACLE DEFAULT SUSPENSE ACCOUN					11,007	11,007
184300	MISC AR PROJECT CLEARING					3,368	3,368
184350	Clearing-Products and Services					(236)	(236)
184400	SPOKANE RIVER LICENSE EXPENSE					10,742,169	10,742,169
184500	CLARK FORK RELICENSE EXPENSE					31,173,918	31,173,918
184800	4(e) CDR FUND					7,546,515	7,546,515
184900	POST FALLS LICENSE EXPENSE					6,911,156	6,911,156
184996	4(e) CDR TRUST FUND REIMBURSEM					(7,533,703)	(7,533,703)
184997	SPOKANE RIVER LICENSE EXPENSE					(10,742,153)	(10,742,153)
184998	POST FALLS LICENSE EXPENSE					(6,911,130)	(6,911,130)
184999	CLARK FORK RELICENSE EXPENSE C					(31,173,914)	(31,173,914)
186055	MISC DEF DEBITS-AIRPLANE LEASE					4,287	4,287
186100	REGULATORY ASSET AFUDC ALLOWED				3,466,641		3,466,641
186180	PREPAID AIRPLANE LEASE EXPENSE	6,138					6,138
186200	VARIOUS SUSPENSE WORKORDERS					1,666,412	1,666,412
186205	PLANT ALLOC OF CLEARING JOURNA	5,862,681					5,862,681
186210	MISC DEF DEBITS SUSPENSE PROJE					(228)	(228)
186280	REGULATORY ASSET ERM DEFERRED					(5,050,088)	(5,050,088)
186290	REGULATORY ASSET ERM DEFERRED					(853,001)	(853,001)
186321	MISC DEF DEBIT - RESOURCE ACTG					459,012	459,012
186322	MISC DEF DEBIT - WA REC 1					856,550	856,550
186323	MISC DEF DEBIT-WA REC 2					(1,272,406)	(1,272,406)
186324	MISC DEF DEBIT-WA REC 3					(297,905)	(297,905)
186328	REG ASSET-DECOUPLING DEFERRED					7,091,076	7,091,076
186338	REG ASSET NON-RES DECOUPLING D					4,371,027	4,371,027
186360	REGULATORY ASSET-MT LEASE PAYM					0	0
186365	REGULATORY ASSET FOR COLSTRIP	0					0
186368	DEFERRED PROJECT COMPASS - ID					1,255,087	1,255,087
186382	REG ASSET ID-CdA LAKE SETTLEME				69,694		69,694
186400	MISC DEFERRED DEBITS TREASURY	119,863				(164,187)	(44,324)
186401	DEFERRED 401k Debits/Credits S					(4)	(4)
186410	MISC DEFERRED DEBITS NSF SUSPE					(7)	(7)
186460	MISC DEFERRED DEBITS TREASURY					1,526	1,526
186700	REGULATORY ASSET CONSERVATION					(111,709)	(111,709)
186800	REGULATORY ASSET NEZ PERCE SET					515,033	515,033
186850	RENEWABLE ENERGY CERTIFICATE F					0	0
186900	MISC DEFERRED DEBITS CAE SUSPE					0	0
186910	MISC DEFERRED DEBIT CSS UNPOST					(43,689)	(43,689)
189860	UNAMT LOSS-REACQ DEBT			11,017,048			11,017,048
190005	IDAHO ITC CREDIT CARRYFORWARD					7,376,335	7,376,335
190010	OREGON BETC CARRYFORWARD					1,111,427	1,111,427
190020	DFIT-NOXON ACCUMULATED ITC					2,450,809	2,450,809
190025	DFIT-NOXON REGULATORY LIABILIT					774,018	774,018
190035	DFIT-COMMUNITY SOLAR REG LIABI					42,202	42,202
190036	DFIT-COMMUNITY SOLAR ACCUM ITC					133,492	133,492
190037	DFIT- NINE MILE ITC REG LIABIL					1,233,195	1,233,195
190038	DFIT-NINE MILE ACCUM ITC					3,896,231	3,896,231
190039	DFIT- ITC Carryforward					2,465,714	2,465,714
190040	ADFIT IPUC DISALLOWED PLANT				192,178		192,178
190060	ADFIT DRY CREEK					138,054	138,054
190070	DFIT SERP					4,998,176	4,998,176

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
190120	DFIT NONMONETARY POWER EXPENSE					(11,623)	(11,623)
190122	DFIT OREGON REGULATORY FEE					0	0
190135	DFIT-KETTLE FALLS DIESEL LEAK					41,636	41,636
190140	DFIT DSM TARIFF RIDER					(4,472,245)	(4,472,245)
190150	ADFIT FAS87 UNFUNDED PENSION	(14,251,419)					(14,251,419)
190151	DFIT SFAS 158					45,612,460	45,612,460
190155	DFIT OFFICER LIFE INSURANCE					891,227	891,227
190160	DFIT UNBILLED REVENUE ADD-ONS					254,839	254,839
190180	ADFIT FAS109 ITC					9,583	9,583
190200	ADFIT INJURY AND DAMAGE	52,889					52,889
190210	DFIT CHARIT CONTRIB					125,721	125,721
190220	ADFIT NEZ PERCE					121,211	121,211
190229	ADFIT IDAHO EARNINGS TEST DEFE					318,907	318,907
190230	ADFIT NE TANK SPILL					0	0
190240	ADFIT WARTSILA UNITS					0	0
190250	ADFIT OREGON SB 408					960	960
190310	ADFIT DOLLAR ROAD REMEDIATION					265,332	265,332
190316	DFIT- STATE ITC REG LIABILITY					2,420,252	2,420,252
190319	DFIT AFUDC EQUITY TAX DEFERRAL					14,807	14,807
190331	DFIT BPA PARALLEL CAPACITY					0	0
190360	DFIT REG LIABILITY WA REC'S					0	0
190365	ADFIT- MT LEASE PAYMENTS	2,558,208					2,558,208
190376	DFIT- ASSET RETIREMENT OBLIGAT					3,859,406	3,859,406
190395	DFIT- OPTIONAL RENEWABLE POWER					(15,411)	(15,411)
190410	DFIT PROV RATE REFUND - TAX RE					2,516,742	2,516,742
190420	ADFIT KF RESERVE				62,703		62,703
190430	ADFIT TAX REFORM AMORTIZATION					924,704	924,704
190449	DFIT PROVISION FOR RATE REFUND	641,461				0	641,461
190500	DFIT ON EQUITY STOCK COMP					1,787,196	1,787,196
190510	DFIT ON LIABILITY STOCK COMP					208,987	208,987
190600	DFIT - EWIB/PGE REC'S					0	0
190740	ADFIT - MTM/DERIVATIVE					7,686,606	7,686,606
190741	DFIT DERIVATIVE INSTR LIAB IR					1,201,970	1,201,970
190810	ADFIT BAD DEBT RESERVE & WRITE	1,228,041					1,228,041
190820	ADFIT- Def Comp ACTIVE Execs					1,610,367	1,610,367
190821	ADFIT- Def Comp RETIRE Execs					0	0
190822	ADFIT- Def Comp Exec Stock Inc					30,217	30,217
190830	ADFIT PAID TIME OFF	2,564,634					2,564,634
190900	DSIT - STATE TAX NOL CARRYFORW					1,407,002	1,407,002
190920	PLANT EXCESS DEFERRED GROSS UP					91,185,432	91,185,432
190930	NONPLANT EXCESS DEFERRED GROSS					3,939,218	3,939,218
190950	ADFIT OTHER					0	0
191000	RECOVERABLE GAS COSTS AMORTIZE					(3,793,271)	(3,793,271)
191010	CURR UNRECOV PGA DEFERRED					(23,909,149)	(23,909,149)
191015	ID HOLDBACK					0	0
191025	WA GRC JACKSON PRAIRIE DEFERRA					0	0
191685	OR RESIDUAL BALANCES					0	0
191715	DEFERRAL COLLINS AGREEMENT					0	0
191720	INTERVENOR CITIZEN UTILITY BOA					39,343	39,343
191721	INTERVENOR PREAUTHORIZED MATCH					6,378	6,378
191722	INTERVENOR OTHER ISSUES FUND					59,827	59,827

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
191723	OR RES INTEVENOR FUNDING AMORT					25,876	25,876
191724	OR TRANS INTEVENOR FUNDING AMO					6,479	6,479
191890	DEFERRED GAS COSTS-MARGIN REDU					0	0
191909	CURRENT PGA COMMODITY DEFERRAL					(6,339,270)	(6,339,270)
191910	CURRENT PGA DEMAND DEFERRAL					(207,969)	(207,969)
191911	PRIOR PGA COMMODITY AMORTIZATI					(640,189)	(640,189)
191912	PRIOR PGA DEMAND AMORTIZATION					(559,989)	(559,989)
201000	COMMON STOCK ISSUED - NO PAR			(1,110,469,591)			(1,110,469,591)
211000	MISC PAID IN CAPITAL -ECOVA			9,506,476			9,506,476
211100	APIC - SUBS			1,190,235			1,190,235
214000	CAP STOCK EXP - COMMON PUBLIC			16,444,735			16,444,735
214010	CAP STOCK EXP-SHARE WITHHOLDIN			16,869,268			16,869,268
214040	TAX BENEFIT - OPTIONS EXERCISE			(5,840,620)			(5,840,620)
214050	UNVESTED STOCK COMPENSATION			(21,726,189)			(21,726,189)
214051	VESTED STOCK COMPENSATION			(31,835,414)			(31,835,414)
214060	STOCK COMP - SUBS			(7,964,306)			(7,964,306)
215100	APPROPRIATED RETAINED EARNINGS			(35,014,251)			(35,014,251)
216000	RETAINED EARNINGS			(557,448,852)			(557,448,852)
216050	ADJUSTMENT TO RETAINED EARNING			40,858,901			40,858,901
216100	UNAPPROPRIATED UNDIST SUB EARN			(24,048,529)			(24,048,529)
216150	CORP SUBSIDIARY ACTIVITY			23,700,688			23,700,688
219100	AOCI - SFAS 158					9,013,079	9,013,079
221300	FMBS - SERIES C - 6.37% DUE 06			(25,000,000)			(25,000,000)
221332	FMBS - SERIES A - 7.39% DUE 5/			0			0
221333	FMBS - SERIES A - 7.45% DUE 6/			0			0
221334	FMBS - SERIES A - 7.53% DUE 05			(5,500,000)			(5,500,000)
221335	FMBS - SERIES A - 7.54% DUE 5/			(1,000,000)			(1,000,000)
221336	FMBS - SERIES A - 7.18% DUE 8/			(7,000,000)			(7,000,000)
221350	COLSTRIP 2010A PCRBs DUE 2032			(66,700,000)			(66,700,000)
221360	COLSTRIP 2010B PCRBs DUE 2034			(17,000,000)			(17,000,000)
221390	5.45% SERIES DUE 12-01-2019			(86,250,000)			(86,250,000)
221400	FMBS - 6.25% DUE 12-01-35			(150,000,000)			(150,000,000)
221420	FMBS - 5.70% DUE 07-01-2037			(150,000,000)			(150,000,000)
221440	5.95% SERIES DUE 06-01-2018			0			0
221480	5.125% SERIES DUE 04-01-2022			(250,000,000)			(250,000,000)
221520	3.89% SERIES DUE 12-20-2020			(52,000,000)			(52,000,000)
221540	5.55% SERIES DUE 12-20-2040			(35,000,000)			(35,000,000)
221560	4.45% SERIES DUE 12-14-2041			(85,000,000)			(85,000,000)
221580	4.23% SERIES DUE 11-29-2047			(80,000,000)			(80,000,000)
221610	4.11% SERIES DUE 12-1-2044			(60,000,000)			(60,000,000)
221620	4.37% SERIES DUE 12-1-2045			(100,000,000)			(100,000,000)
221630	3.54% SERIES DUE 2051			(175,000,000)			(175,000,000)
221640	3.91% SERIES DUE 12-1-2047			(90,000,000)			(90,000,000)
221650	4.35% SERIES DUE 6-1-2048			(234,375,000)			(234,375,000)
222000	REACQUIRED BONDS			83,700,000			83,700,000
223010	ADVANCE ASSOCIATED-AVISTA CAPI			(51,547,000)			(51,547,000)
225000	UNAMORT PREMIUM			(155,458)			(155,458)
226000	UNAMORTIZED LONG TERM DEBT DIS			947,692			947,692
227000	OBLIG UNDER CAP LEASE-NON CURR					0	0
228200	ACCUM PROV FOR INJURY & DAMAGE		(15,180,899)				(15,180,899)
228210	PAYMENT/REFUND INJURY & DAMAGE		14,935,847				14,935,847

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
228300	ACCUM PROV FAS106 POST RET MED		(26,454,748)				(26,454,748)
228301	RETIREE MED UNFUNDED					(57,737,236)	(57,737,236)
228310	OTHER DEF CR-SERP					(23,800,840)	(23,800,840)
228311	SERP - UNFUNDED					(9,266,295)	(9,266,295)
228320	ACCUM PROV FAS87 ACCUM PEN COS		75,688,270				75,688,270
228321	PENSION UNFUNDED					(148,905,992)	(148,905,992)
228330	HRA - RETIREE		(4,912,085)				(4,912,085)
228331	HRA UNFUNDED - RETIREE					(1,387,229)	(1,387,229)
228335	HRA - ACTIVE EMPLOYEES		(6,350,944)				(6,350,944)
228340	ACCUM PROV MED CLAIMS PAYABLE		(1,824,349)				(1,824,349)
228350	OFFICER LIFE INSURANCE					(4,243,942)	(4,243,942)
228351	OFFICER LIFE INSURANCE-UNFUNDE					94,555	94,555
228399	CURRENT PORTION-BENEFIT LIAB					10,616,124	10,616,124
229000	ACCUMULATED PROVISION - RATE R	(61,962)	(2,856,316)			0	(2,918,277)
229010	ACCUM PROV RATE REFUND - TAX R					(11,984,487)	(11,984,487)
230000	ASSET RETIREMENT OBLIGATIONS				(17,892,519)		(17,892,519)
231000	NOTES PAYABLE-CURRENT			(57,458,333)			(57,458,333)
231100	TERM LOANS (SHORT-TERM)			0			0
232100	ACCTS PAY-GENERAL		(5,761,737)				(5,761,737)
232110	ACCTS PAY-POWER TRANSACTIONS		(9,981,013)				(9,981,013)
232120	ACCTS PAY-PAYROLL OTHER		(297,340)				(297,340)
232130	ACCTS PAY-GAS SUPPLY TRANSACTI		(13,497,884)				(13,497,884)
232135	ACCTS PAY-LDC GAS BROKER FEES		0				0
232140	ACCTS PAY-GAS RESEARCH INSTITU		52,995				52,995
232160	ACCTS PAY-STAMPS		387				387
232170	ACCTS PAY-BPA TRANSACTIONS		(3,130,826)				(3,130,826)
232180	ACCTS PAY-POLE RENTAL		(275,137)				(275,137)
232200	ACCTS PAY-VOUCHERS		(20,459,117)				(20,459,117)
232300	ACCTS PAY-PAYROLL		(4,771,874)				(4,771,874)
232350	ACCTS PAY- NET PRESENTATION AC		2,092,912				2,092,912
232360	ACCTS PAY-NEGATIVE CASH ADJUST		(1,396,550)				(1,396,550)
232370	LIABILITY AWARD INCENTIVE ACCR		(995,175)				(995,175)
232380	ACCTS PAY-EMPLOYEE INCENTIVE P		(8,761,161)				(8,761,161)
232400	ACCTS PAY-UNCLAIMED FUNDS		(55,459)				(55,459)
232545	ACCTS PAY-JACKSON PRAIRIE STOR		(427,691)				(427,691)
232610	ACCTS PAY-COLSTRIP COAL		(1,929,861)				(1,929,861)
232620	ACCTS PAY-TURBINE GAS		(4,966,121)				(4,966,121)
232630	ACCTS PAY-COLSTRIP OPERATIONS		(1,691,986)				(1,691,986)
232635	ACCTS PAY-COLSTRIP TRANSMISSIO		(32,904)				(32,904)
232640	ACCTS PAY-KETTLE FALLS HOG FUE		(287,024)				(287,024)
232650	ACCTS PAY-RESOURCE ACCOUNTING		(61,028)				(61,028)
232660	ACCTS PAY-CS2 OPERATIONS AVA S		(1,047,710)				(1,047,710)
232681	ACCTS PAY LAKE CDA CURRENT FUN		(183,333)				(183,333)
232700	WA/ID-PROJECT SHARE		(20,813)				(20,813)
232710	WA/ID-GIFT CERTIFICATES		(26,472)				(26,472)
232800	CUSTOMER REFUNDS PAYABLE-CSS		(124,762)				(124,762)
232830	CITY OF PALOUSE STREET LIGHTS		(3,440)				(3,440)
234000	A/P ASSOC CO-GENERAL					(216,420)	(216,420)
235100	CUSTOMER DEPOSITS				(3,322,440)		(3,322,440)
235200	MISC BILL DEPOSITS					(185,392)	(185,392)
235201	PRE-LINE SCHOOL DEPOSITS					(83,639)	(83,639)

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
235202	APP LNMM SCHOOL DEPOSITS					(215)	(215)
235203	OTHER DEFERRED CREDITS-GAS SCH					(26,025)	(26,025)
235400	TRANSMISSION SERVICE DEPOSITS		(560,821)				(560,821)
236000	TAXES ACCRUED-FEDERAL		(7,833,949)				(7,833,949)
236010	SUBSIDIARY TAXES ACCRUED-FIT &					0	0
236050	TAXES ACCRUED - STATE		(154,714)				(154,714)
236100	TAXES OTHER THAN INC-WA/ID & O		(35,496,034)				(35,496,034)
236400	COMMUNITY SOLAR PUT TAX CREDIT					47,907	47,907
236500	USE TAX ACCRUAL		(142,360)				(142,360)
236680	OR/CA TAXES ACCRUED BETC-OREGO		0				0
236690	OR REGULATORY BETC		0				0
237100	INTEREST ACCRUED - LT DEBT		(24,402,603)				(24,402,603)
237200	INTEREST ACCRUED - OTHER LIABI		(159,125)				(159,125)
237298	INTEREST ACCRUED - LAKE CDA IP					(631,958)	(631,958)
238000	DIV DECLARED - COMMON STOCK			(8,129,639)			(8,129,639)
241000	PAYROLL TAX PAYABLE		(115,113)				(115,113)
241200	SALES TAX PAYABLE		(1,194)				(1,194)
241300	DIRECTORS WA B&O TAXES PAYABLE		(11,015)				(11,015)
242050	MISC LIAB-MARGIN CALL DEPOSIT		(2,129,167)				(2,129,167)
242060	MISC LIAB-FOREST USE PERMITS		(2,872,226)				(2,872,226)
242090	SETTLEMENT PAYABLE		0				0
242095	MISC LIAB-MIRABEAU ACCRUED REN		0				0
242200	MISC LIAB-AUDIT EXP ACC		393,025				393,025
242300	MISC LIAB-FERC ADMIN FEE ACC		(569,230)				(569,230)
242310	MISC LIAB-FERC ELEC ADMIN CHG		(160,244)				(160,244)
242375	MISC LIAB-MT LEASE PAYMENTS		(3,038,050)				(3,038,050)
242385	MISC LIAB-MT INVASIVE SPECIES		(258,887)				(258,887)
242400	STATE COMMISSION FEE ACCRUED		388,597				388,597
242500	MISC LIABILITY-MISC NON-MON PW		2,568				2,568
242600	DSM TARIFF RIDER					20,625,862	20,625,862
242700	MISC LIAB-PAID TIME OFF		(20,625,601)				(20,625,601)
242770	LOW INCOME ENERGY ASSIST		(1,409,451)				(1,409,451)
242780	AVISTA GRANTS ENG SUSTAIN WSU-		(22,441)				(22,441)
242790	MISC LIAB-MOBIUS		0				0
242830	WORKERS COMP LIABILITY		(894,968)				(894,968)
242900	ACCTS PAYABLE INVENTORY ACCRUA		(501,622)				(501,622)
242910	ACCTS PAYABLE EXPENSE ACCRUAL-		(1,876,200)				(1,876,200)
242999	CURRENT PORTION-BENEFIT LIAB					(10,616,124)	(10,616,124)
243000	OBLIGATION UNDER CAPITAL LEASE					(490,092)	(490,092)
243100	CURR PORTION OF LONG TERM DEBT			(128,062,500)			(128,062,500)
244740	DERIVATIVE INSTR LIAB-ST MTM					(23,205,519)	(23,205,519)
244741	MTM COLLATERAL NETTING - ST					15,098,970	15,098,970
244745	DERIV INSTR LIAB - FX HEDGE					(10,541)	(10,541)
244750	DERIVATIVE INSTR LIAB-LT MTM					(12,141,242)	(12,141,242)
244751	MTM COLLATERAL NETTING - LT					7,182,995	7,182,995
244765	IR SWAPS DERIVATIVE LIAB-LT					(2,525,903)	(2,525,903)
245100	DERIVATIVE INSTR LIAB-IR SWAPS					(845,648)	(845,648)
245740	DERIVATIVE INSTR LIAB IR SWAPS					(9,221,783)	(9,221,783)
245745	DERIV INSTR LIAB - FX HEDGE					(10,085)	(10,085)
252000	CUSTOMER ADVANCE ASSIGNED TO P				(1,865,370)		(1,865,370)
253020	DEF CR ENERGY COMMODITY CONTRA					0	0

1.03-12

Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
253028	LIABILITY-DEFERRED GAS EXCHANG					(374,998)	(374,998)
253120	DEF CR- RATHDRUM REFUND					(54,021)	(54,021)
253130	OTHER DEF CR-NE TANK SPILL					0	0
253135	KETTLE FALLS DIESEL LEAK					(191,044)	(191,044)
253140	OTH DEF CR-ADV BILLS POLE RENT					(70,167)	(70,167)
253155	DOC EECE GRANT-LIABILITY					(9,464)	(9,464)
253311	CONTRA DECOUPLING DEFERRED REV					(204,556)	(204,556)
253312	CONTRA DECOUPLED DEFERRED REVE					0	0
253890	ID - CLARK FORK RELIC					0	0
253910	DEF CR-DEF COMP ACTIVE EXECS					(8,681,260)	(8,681,260)
253920	DEF CR-EXEC STOCK INCENTIVE PL					(140,000)	(140,000)
253990	AMT UNBILLED REV ADD-ONS					(1,157,568)	(1,157,568)
254005	REGULATORY LIABILITY, IDAHO IT					(7,376,335)	(7,376,335)
254010	REGULATORY LIABILITY, OREGON B					(1,111,427)	(1,111,427)
254025	REGULATORY LIABILITY, NOXON IT					(3,224,828)	(3,224,828)
254035	REG LIAB-COMMUNITY SOLAR ITC					(175,695)	(175,695)
254037	REG LIAB- NINE MILE ITC					(5,129,426)	(5,129,426)
254090	SETTLED INTEREST RATE SWAP LIA					(16,566,039)	(16,566,039)
254100	UNSETTLED INTEREST RATE SWAP L					(15,709,762)	(15,709,762)
254120	OTH REG LIAB-OREGON COMM FEE D					0	0
254180	FAS109 - ITC - REGULATORY LIAB					(9,583)	(9,583)
254220	NEZ PERCE REGULATORY LIABILITY					(561,320)	(561,320)
254229	IDAHO EARNINGS TEST DEFERRAL					(1,494,637)	(1,494,637)
254230	REG LIABILITY - TAX REFORM AMO					(4,403,353)	(4,403,353)
254250	OTHER REG LIAB - OREGON SB 408					(4,447)	(4,447)
254319	REG LIAB AFUDC EQUITY TAX DEFE					(70,507)	(70,507)
254328	REG LIABILITY DECOUPLING REBAT					(1,947,472)	(1,947,472)
254331	REG LIABILITY BPA PARALLEL CAP					0	0
254332	EXIST METERS/ERTS EXCESS DEPRC					(31,291)	(31,291)
254337	REG LIABILITY - MDM SYSTEM					(171,817)	(171,817)
254338	REG LIABILITY NON RES DECOUPLI					(199,312)	(199,312)
254345	BPA RES EXCH REGULATORY LIAB					(31,240)	(31,240)
254399	REG LIABILITY-UNREALIZED CURR					1,233	1,233
254700	REGULATORY LIABILITY - OTHER					(1,407,002)	(1,407,002)
254900	REG LIAB - PLANT EXCESS DEFERR					(395,598,404)	(395,598,404)
254910	REG LIAB - NONPLANT EXCESS DEF					(17,114,235)	(17,114,235)
255000	DEF INVESTMENT TAX CREDITS					(29,995,527)	(29,995,527)
257000	UNAMORTIZED GAIN ON REACQUIRED			(1,642,665)			(1,642,665)
282190	ADFIT NON-UTILITY PLANT					(0)	(0)
282380	ADFIT SANDPOINT ACQUISITION -					0	0
282680	ADFIT OREGON WPNG ACQUISITION					(0)	(0)
282900	ADFIT				(806,595,697)		(806,595,697)
282919	ADFIT - PLANT AFUDC EQUITY				(44,323)		(44,323)
282920	ADFIT - PLANT EXCESS DEFERRED					250,937,953	250,937,953
283005	DFIT- IDAHO ITC CREDIT CARRYFO					(2,104,968)	(2,104,968)
283010	DFIT- OREGON BETC CARRYFORWARD					(315,284)	(315,284)
283040	ADFIT CS2 RET					0	0
283070	DFIT - INTEREST RATE SWAPS AMO					(21,496,702)	(21,496,702)
283080	ADFIT CLARK FORK PM&E					0	0
283090	ADFIT NEZ PERCE					(58,964)	(58,964)
283110	DFIT-DERIVATIVE INSTR ASSET-IR					648,920	648,920

1-03-03

Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	Grand Total
283120	ADFIT WNP3				(513,675)		(513,675)
283150	FAS 106-CURRENT		3,500,351				3,500,351
283151	DFIT REG ASSET - SFAS 158					(43,120,089)	(43,120,089)
283152	ADFIT FAS 106 - HRA		(111,711)				(111,711)
283153	ADFIT FAS 106 - HRA ACTIVE EMP		910,869				910,869
283170	ADFIT FAS109 UTILITY PLANT					(20,130,729)	(20,130,729)
283175	ADSIT FAS109 UTILITY PLANT					(61,977,174)	(61,977,174)
283180	ADFIT FAS109 WNP3					(242,004)	(242,004)
283200	ADFIT COLSTRIP PCB				39,899		39,899
283280	ADFIT ERM					6,275,507	6,275,507
283302	DFIT-WA EXCESS NAT GAS LINE EX				(1,816,057)		(1,816,057)
283305	DFIT- WA REC DEF					150,918	150,918
283306	DFIT-Reg Asset Noxon ITC					(387,019)	(387,019)
283307	DFIT-Reg Asset Nine Mile ITC					(616,594)	(616,594)
283308	DFIT-Reg Asset Community Solar					(21,098)	(21,098)
283312	ADFIT LANCASTER GENERATION					0	0
283313	DFIT Reg Asset Flowthrough Ben					(1,035,501)	(1,035,501)
283314	ADFIT- FISERV					(154,999)	(154,999)
283315	DFIT- Gross Up on Flowthrough					(3,184,987)	(3,184,987)
283317	ADFIT CDA ANNUAL 4e & 10e PAYM					(159,833)	(159,833)
283319	AFUDC EQUITY DFIT GROSS UP					(16,252)	(16,252)
283321	DFIT ROSEBURG/MEDFORD DEFERRAL					0	0
283322	ADFIT SPOKANE RIVER RELICENSIN				(41,075)		(41,075)
283323	ADFIT SPOKANE RIVER PM&Es				(37,497)		(37,497)
283328	ADFIT DECOUPLING DEFERRED REV					(2,795,491)	(2,795,491)
283330	ADFIT PGA					7,724,533	7,724,533
283333	ADFIT - LAKE CDA DEF COSTS				252,534		252,534
283351	DFIT- CNC TRANSMISSION					0	0
283355	ADFIT-ID WIND GEN AFUDC					0	0
283365	ADFIT- MT LEASE PAYMENTS				0	0	0
283366	ADFIT- COLSTRIP SETTLEMENT					0	0
283368	ADFIT-DEF PROJECT COMPASS					(273,330)	(273,330)
283375	ADFIT CS2 & COLSTRIP O&M					(51,387)	(51,387)
283376	DFIT- REG ASSET ARO					(887,603)	(887,603)
283377	DFIT- RETIREMENT ASSET					(2,971,803)	(2,971,803)
283380	ADFIT PCA					1,968,451	1,968,451
283382	ADFIT LAKE CDA STORAGE SETTLEM				(6,879,389)	59,098	(6,820,291)
283391	ADFIT-SPOKANE RIVER TDG					(38,293)	(38,293)
283436	DFIT- MDM SYSTEM					(349,586)	(349,586)
283450	ADFIT BPA RES EXCHANGE					(18,916)	(18,916)
283600	DFIT - EWIB/PGE REC's					0	0
283700	ADFIT PGE MONETIZATION					0	0
283710	DSM PROGRAM					24,116	24,116
283740	ADFIT - MTM/DERIVATIVE					(7,686,619)	(7,686,619)
283741	DFIT MISC DEF DEBITS-IR SWAPS					(1,850,890)	(1,850,890)
283750	DFIT AFUDC-CWIP INTANGIBLES					(135,056)	(135,056)
283751	DFIT AFUDC EQUITY CWIP					(9,933)	(9,933)
283800	DFIT- PROPERTY TAX					71,965	71,965
283850	ADFIT FMB & MTN REDEEMED				(2,067,857)		(2,067,857)
283855	ADFIT-RENEWABLE ENERGY CERTIFI					0	0
283920	ADFIT - PLANT EXCESS DEFERRED					53,475,018	53,475,018

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Sum of 12.31.18 AMA		Group					Grand Total
FERC Account	FERC Account Desc	1-CWC-Assets	2-CWC-Liabilities	3-Invested Capital	4-Investments - Rate Base	5-Other Investments	
283950	ADSIT-OTHER					(1,372,472)	(1,372,472)
283951	DFIT- MISC DTL					0	0
(blank)	101001 Utility Plant-Community Solar				(299,435)		(299,435)
	101002 Utility Plant-CWIP Transferred in Error				0		0
	101003 Utility Plant-PHFFU				(77)		(77)
	105001 Non-Utility Plant-Community Solar					299,435	299,435
	105003 Non-Utility Plant-PHFFU					77	77
	107002 CWIP Transferred to Plant in Error					0	0
	108001 Plant A/D-RWIP				(1,589,597)		(1,589,597)
	108002 Non-Utility Plant A/D-RWIP					1,589,597	1,589,597
	108003 Plant A/D-Community Solar				59,739		59,739
	108004 Non-Utility A/D-Community Solar					(59,739)	(59,739)
	Working Capital ADJ-To Agree to ROO Rate Base				(3,044,835)	3,044,835	0
Grand Total		244,333,430	(143,146,664)	(3,572,905,246)	3,069,501,588	402,216,891	0

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

1.04

Line No.	DESCRIPTION	Remove AMI Rate Base
	Adjustment Number	1.04
	Workpaper Reference	E-AMI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	114
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$114)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	(22,464) ✓
36	General	-
37	Total Plant in Service	(22,464)
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	1,415 ✓
42	General	-
43	Total Accumulated Depreciation	1,415
44	NET PLANT	(21,049)
45	DEFERRED TAXES	1,883 ✓
46	Net Plant After DFIT	(19,166)
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$19,166)

Jma

WA Electric

	<u>Cost</u>	<u>A/D</u>	<u>ADFIT</u>	<u>Rate Base</u>	<u>AMA</u>
12/31/2016					
1/31/2017					
2/28/2017					
3/31/2017	630,572	(5,160)	(236,505)	388,907	
4/30/2017	630,572	(15,479)	(315,340)	299,753	
5/31/2017	630,572	(25,798)	(394,175)	210,599	
6/30/2017	630,572	(36,117)	(473,011)	121,445	
7/31/2017	630,572	(46,436)	(551,846)	32,291	
8/31/2017	630,572	(56,755)	(630,681)	(56,863)	
9/30/2017	630,572	(67,074)	(709,516)	(146,017)	
10/31/2017	14,950,985	(247,779)	(788,351)	13,914,855	
11/30/2017	15,706,686	(379,282)	(867,186)	14,460,218	
12/31/2017	16,313,347	(504,348)	(946,021)	14,862,978	
1/31/2018	16,301,529	(630,236)	(1,102,193)	14,569,100	
2/28/2018	16,408,605	(758,041)	(1,258,365)	14,392,199	
3/31/2018	16,408,708	(886,256)	(1,414,537)	14,107,915	
4/30/2018	16,408,708	(1,014,472)	(1,570,709)	13,823,527	
5/31/2018	16,408,708	(1,142,594)	(1,726,881)	13,539,234	
6/30/2018	16,408,708	(1,270,809)	(1,883,053)	13,254,846	
7/31/2018	16,408,708	(1,399,025)	(2,039,225)	12,970,458	
8/31/2018	16,408,708	(1,527,241)	(2,195,397)	12,686,070	
9/30/2018	35,109,459	(1,782,408)	(2,351,569)	30,975,482	
10/31/2018	36,767,683	(2,193,092)	(2,507,741)	32,066,850	
11/30/2018	37,829,236	(2,602,535)	(2,663,913)	32,562,788	
12/31/2018	41,073,841	(3,034,280)	(2,820,085)	35,219,476	19,165,808 *
1/31/2019				-	19,406,950
2/28/2019				-	18,200,229
3/31/2019				-	17,012,724
4/30/2019				-	15,848,914
5/31/2019				-	14,708,799
6/30/2019				-	13,592,379

	<u>EOP</u>	<u>AMA</u>	<u>Diff</u>
Cost	41,073,841	22,463,530	(18,610,311)
AD	(3,034,280)	(1,414,669)	1,619,611
ADFIT	(2,820,085)	(1,883,053)	937,032
Rate Base	35,219,476	19,165,808	(16,053,668)

Notes: The restating adjustment will remove the AMA rate base.
 The PF Adjustment will remove the EOP rate base.

**AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328**

A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment¹ beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.² The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista’s report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project’s prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
 - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

¹ AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

² <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

**AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328**

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
 - 2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**
- 1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
 - 2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.
- D. Depreciation Expense in rates:**
- 1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

Service Date: September 14, 2017

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

AVISTA CORPORATION,

Petitioner,

For An Accounting Order Authorizing
Deferred Accounting Treatment related to
Advanced Metering Infrastructure and
Approval of Depreciation Rate

DOCKET UE-170327
DOCKET UG-170328

ORDER 01

ORDER GRANTING AMENDED
PETITION

BACKGROUND

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington’s share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.¹ In summary, the Amended Petition:

¹ On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista’s “Amended Petition” incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
- b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system’s costs and benefits relative to each customer rate class;
- c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;²
- d) Requests a depreciable life of 12.5 years for its meter data management system software; and
- e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.

4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”³ Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company’s proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”

5 Public Counsel also recommends the Commission reject Avista’s proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.

6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.

7 ICNU supports the Company’s Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

² Deferral of the Company’s existing electric meters was authorized in Docket UE-160100.

³ Public Counsel’s Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission’s regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company’s filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission’s practice to allow deferral of certain expenses rather than the Company’s full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

DISCUSSION

10 We agree with Staff’s recommendation and grant Avista’s Amended Petition for the reasons set out below.

11 First, as the Company’s AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company’s Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company’s comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista’s AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company’s proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the

1.04-07

Company's electric meters.

14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.

15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.

16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.

17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."⁴ Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.

18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

⁴ Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

FINDINGS AND CONCLUSIONS

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista’s Amended Petition because it reasonably resolves the issue of regulatory lag for the Company’s multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista’s Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista’s Amended Petition is consistent with the public interest and should be granted.

ORDER

THE COMMISSION ORDERS:

- 26 (1) Avista Corporation’s Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

- 27 (2) This Order shall not affect the Commission’s authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.

- 28 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2,01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$18,620) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,620)
5	Other Revenue	(13) ←
6	Total Electric Revenue	(18,633)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(18,544) ✓
16	Total Distribution	(18,544)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(18,544)
26	OPERATING INCOME BEFORE FIT	(89)
FEDERAL INCOME TAX		
27	Current Accrual	(19)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$70)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

**AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2018
ELECTRIC**

	<u>Washington</u>	
General Business Revenue		
B&O Taxes Collected through Schedule 58	18,700,739	
B&O Taxes Collected through Schedule 58A	(80,409)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>18,620,330</u>	✓
Other Revenue		
B&O Taxes Collected through Schedule 58	12,731	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>12,731</u>	✓
Total B&O Taxes Collected		18,633,061
Expense per Account 408.12	E-EBO-5 18,624,892	
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	18,624,892	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2 (80,409)	
Net B&O Taxes Expensed		<u>18,544,483</u> ✓
Net Impact on NOI Before FIT		(88,578)
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2018
ELECTRIC**

DESCRIPTION	CLASS		Schedule 58		Schedule 58A	Total
(1)						
WASHINGTON-E6						
GENERAL BUSINESS						
Residential	1	E-EBO-3	8,476,010	E-EBO-4	(32,066)	8,443,945
Commercial	21	E-EBO-3	9,292,153	E-EBO-4	(46,226)	9,245,928
Industrial-Firm-Misc	31	E-EBO-3	718,309	E-EBO-4	0	718,309
-Firm-Pumping	39	E-EBO-3	9,756	E-EBO-4	(1,368)	8,388
Street Lighting	51	E-EBO-3	204,511	E-EBO-4	(750)	203,761
Total General Business			18,700,739		✓ (80,409)	18,620,330 ✓
OTHER REVENUES						
-Theft of Service	18		0		0	0
-Energy Exchanger	61-63		0		0	0
-Service Revenue	83	E-EBO-3	0		0	0
-Rent Electric Prop.	85	E-EBO-3	12,731		0	12,731
Total Other Revenues			12,731		0	12,731 ✓
TOTAL			✓ 18,713,470		(80,409)	18,633,061
(2) Reverse Interdepartmental	80	E-EBO-3	918		E-EBO-3	918

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: _____

2-01-02

Electric Revenue Meters Report by Location

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt											12 Month Total		
			201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811			201812
WA	440000	01 RESIDENTIAL	1,034,408.32	806,605.01	833,588.98	700,647.74	590,825.44	552,377.12	578,953.63	728,632.72	621,124.68	550,421.28	639,629.73	838,795.63	8,476,010.28	E-EBO-2
	442200	21 FIRM COMMERCIAL	830,155.61	759,846.33	733,692.30	734,416.08	662,214.69	785,853.17	800,331.20	880,548.26	810,133.05	759,665.51	745,663.25	789,633.90	9,292,153.35	E-EBO-2
	442300	31 FIRM- INDUSTRIAL	50,547.05	62,393.64	58,279.54	56,733.33	42,034.14	61,860.74	63,405.01	69,644.23	63,225.14	66,741.91	61,758.79	61,685.59	718,309.11	E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	512.77	458.84	382.49	484.05	589.08	946.42	1,315.74	1,577.11	1,433.20	1,013.50	597.51	445.19	9,755.90	E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,062.13	17,849.23	6,228.03	17,803.52	17,887.72	18,154.02	17,638.55	18,362.59	17,655.99	18,403.38	18,210.60	18,254.97	204,510.73	E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	131.08	100.98	112.37	105.27	89.67	43.35	42.61	48.88	51.18	43.58	38.78	109.79	917.54	E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,161.85	1,136.56	1,136.56	1,136.56	201.88	1,140.26	1,134.45	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	12,730.92	E-EBO-2
			1,934,978.81	1,648,390.59	1,633,420.27	1,511,326.55	1,313,842.62	1,420,375.08	1,462,821.19	1,699,950.35	1,514,759.80	1,397,425.72	1,467,035.22	1,710,061.63	18,714,387.83	
Total			1,934,978.81	1,648,390.59	1,633,420.27	1,511,326.55	1,313,842.62	1,420,375.08	1,462,821.19	1,699,950.35	1,514,759.80	1,397,425.72	1,467,035.22	1,710,061.63	18,714,387.83	

2-01-03

Electric Revenue Meters Report by Location

Rate Schedule Num:058A

Jur	Ferc Acct Revenue Class	Period	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	12 Month Total
WA	440000 01 RESIDENTIAL		-4,321.70	-3,367.20	-3,596.96	-2,953.27	-2,208.22	-1,897.66	-1,848.66	-2,056.82	-1,894.67	-2,037.17	-2,665.72	-3,217.73	(32,065.78) E-EBO-2
	442200 21 FIRM COMMERC		-5,882.37	-4,808.45	-5,209.94	-4,112.18	-3,518.61	-3,171.67	-3,522.27	-3,039.98	-2,855.23	-2,785.44	-3,492.38	-3,827.33	(46,225.85) E-EBO-2
	442300 39 FIRM-PUMPING-		-88.23	-68.21	-77.84	-92.89	-92.51	-132.88	-158.62	-172.01	-167.47	-114.91	-93.31	-108.76	(1,367.64) E-EBO-2
	444000 51 LIGHTING-PUBL		-64.73	-53.99	-62.51	-62.23	-63.34	-63.02	-62.91	-62.82	-63.39	-63.71	-63.72	-63.63	(750.00) E-EBO-2
Total			(10,357.03)	(8,297.85)	(8,947.25)	(7,220.57)	(5,882.68)	(5,265.23)	(5,592.46)	(5,331.63)	(4,980.76)	(5,001.23)	(6,315.13)	(7,217.45)	(80,409.27)

2-01-04

Adjustment No. _____

Workpaper Ref. E-EBO-5

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,613,869		
		WA	18,624,892		
			<u>22,238,761</u>	<u>0</u>	<u>0</u>
	GD	ID	1,102,971	1,102,971	
		OR	3,619,236	0	3,619,236
		WA	5,192,612	5,192,612	
			<u>9,914,819</u>	<u>6,295,583</u>	<u>3,619,236</u>
Total			<u>32,153,580</u>	<u>6,295,583</u>	<u>3,619,236</u>

Expense per Account 408.12 in General Ledger

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

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
Adjustment Number		2.02
Workpaper Reference		E-RPT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	(178) ✓
12	Total Production & Transmission	(178)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(362) ✓
16	Total Distribution	(362)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(540)
26	OPERATING INCOME BEFORE FIT	540
FEDERAL INCOME TAX		
27	Current Accrual	113
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$427
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Ima

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION		
	Washington	Idaho	Montana	Oregon	Colstrip	Total	65.39% Washington	34.61% Idaho	Total
Actual Per Results									
P/T:									
408150	3,474,760	1,314,514	9,625,605	3,217,717	3,294	17,635,890	✓ 11,532,109	6,103,782	17,635,891
408180	3,321,009	1,630,742	1,512,721	12,214	-	6,476,686	✓ 4,235,105	2,241,581	6,476,686
P/T Total	6,795,769	2,945,256	11,138,325	3,229,931	3,294	24,112,576	15,767,214	8,345,363	24,112,577
Dist:									
408170	8,579,274	3,255,283	-	-	-	11,834,557	✓ 8,579,274	3,255,283	11,834,557
Actual Per Results	15,375,043	6,200,540	11,138,325	3,229,931	3,294	35,947,134	24,346,488	11,600,646	35,947,134

Current Period									
Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Total
	14,726,881	6,201,385	11,152,200	3,229,931	3,294	35,313,692			
P/T:									
408150	3,328,275	1,314,694	9,637,579	3,217,717	3,294	17,501,559	11,444,269	6,057,290	17,501,559
408180	3,181,006	1,630,964	1,514,622	12,214	-	6,338,806	4,144,945	2,193,861	6,338,806
P/T	6,509,281	2,945,658	11,152,200	3,229,931	3,294	23,840,365	15,589,214	8,251,151	23,840,365
Dist:									
408170	8,217,600	3,255,727	-	-	-	11,473,327	8,217,600	3,255,727	11,473,327
	14,726,881	6,201,385	11,152,200	3,229,931	3,294	35,313,692	23,806,814	11,506,878	35,313,692

Restating Adjustment									
P/T:									
408150	(146,485)	179	11,974	-	-	(134,331)	(87,840)	(46,492)	(134,332)
408180	(140,003)	222	1,901	-	-	(137,880)	(90,160)	(47,720)	(137,880)
P/T	(286,488)	402	13,875	-	-	(272,211)	(178,000)	(94,212)	(272,212)
Dist:									
408170	(361,674)	444	-	-	-	(361,230)	(361,674)	444	(361,230)
	(648,162)	846	13,875	-	-	(633,441)	✓ (539,674)	(93,768)	(633,442)

2.02-01

Sum of Transaction Amount - 2018 Actual		Service	Jurisdiction									
FERC Account	FERC Account Description	ED	AN	ID	MT	OR	WA	GD	ID	OR	WA	Grand Total
408150	TAXES OTHER THAN INC-PROD PROP	3,294	1,314,514	9,625,605	3,217,717	3,474,760						17,635,890
408170	TAXES OTHER THAN INC-DIST PROP		3,255,283			8,579,274	1,765,710	4,045,342	3,398,449			21,044,058
408180	TAXES OTHER THAN INC-TRANS PRO		1,630,742	1,512,721	12,214	3,321,009						6,476,686
408190	TAXES OTHER THAN INC - STORAGE										483,395	483,395
Grand Total		3,294	6,200,540	11,138,325	3,229,931	15,375,043	1,765,710	4,045,342	3,881,843			45,640,029
Sum of Transaction Amount - 2018 Less 2017 True-Up Costs		Service	Jurisdiction									
FERC Account	FERC Account Description	ED	AN	ID	MT	OR	WA	GD	ID	OR	WA	Grand Total
408150	TAXES OTHER THAN INC-PROD PROP	3,294	1,314,694	9,637,579	3,217,717	3,328,275						17,501,559
408170	TAXES OTHER THAN INC-DIST PROP		3,255,727			8,217,600	1,765,710	4,045,342	3,478,535			20,762,914
408180	TAXES OTHER THAN INC-TRANS PRO		1,630,964	1,514,622	12,214	3,181,006						6,338,806
408190	TAXES OTHER THAN INC - STORAGE										358,270	358,270
Grand Total		3,294	6,201,385	11,152,200	3,229,931	14,726,881	1,765,710	4,045,342	3,836,805			44,961,549

A

Diff = $(678,479)$

Year	Accting Period	FERC Acct	Journal Name	Ser	Jur	Transaction Description	Transaction Amount	Description	Date
2018	201809	408170	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Distribution Property Tax	(444)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Other Property Tax	(52)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Hydro Property Tax	(127)		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	ID	ID ED 2017 Transmission Property Tax	(222)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Thermal Property Tax	(7,049)		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Hydro Property Tax	(4,926)		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	MT	MT ED 2017 Transmission Property Tax	(1,901)		2017
2018	201805	408170	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	Wa Electric 2017 Distribution Property Tax	361,235		2017
2018	201809	408170	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	Wa ED 2017 Distribution Property Tax	439		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Thermal Property Tax	36,900		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Other Property Tax	19,421		2017
2018	201805	408150	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Hydro Property Tax	89,985		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Thermal Property Tax	45		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Other Property Tax	24		2017
2018	201809	408150	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Hydro Property Tax	109		2017
2018	201805	408180	500-TAX OTHER THAN INC 201805 DJ USD	ED	WA	WA Electric 2017 Transmission Property Tax	139,833		2017
2018	201809	408180	500-TAX OTHER THAN INC 201809 DJ USD	ED	WA	WA ED 2017 Transmission Property Tax	170		2017
							* <u>633,441</u>		
2018	201805	408190	500-TAX OTHER THAN INC 201805 DJ USD	GD	WA	WA Gas 2017 Property Tax - Storage	125,125		2017
2018	201805	408170	500-TAX OTHER THAN INC 201805 DJ USD	GD	WA	WA Gas 2017 Property Tax	(80,087)		2017
							* <u>45,038</u>		

These costs were expensed in 2018 but were for 2017.

*Σ = \$ 678,479

Property Tax Notes:

In 2018, the Company expensed \$3,294 for Colstrip. That cost is separate from Avista's stand-alone central Montana assessment that is listed in Column D. We are billed monthly for Avista's allocated share of Colstrip operating costs from Talen Energy, the operating utility manager for the Colstrip plants, and they have allocated small amounts listed as property taxes. These taxes are Colstrip Townsite taxes. They are assessments related to a number of properties in and around Colstrip that are owned by the plant partners. The properties are under Colstrip CommServ LLC as owner and other companies are listed as "other names" in the deed.

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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%

2-02-05

Sum of Transaction Amount

Accounting	FERC Account	FERC Account Description	Description Date	Service ED AN	Jurisdiction					ED Total	GD			GD Total	Grand Total
					ID	MT	OR	WA	ID		OR	WA			
2018	408150	TAXES OTHER THAN INC-PROD PROF (blank)	2017		(179)	(11,974)			146,485	134,331				134,331	
				3,294	1,314,694	9,637,579	3,217,717	3,328,275	17,501,559					17,501,559	
	408170	TAXES OTHER THAN INC-DIST PROP (blank)	2017		(444)			361,674	361,230			(80,087)	(80,087)	281,144	
					3,255,727			8,217,600	11,473,327	1,765,710	4,045,342	3,478,535	9,289,587	20,762,914	
	408180	TAXES OTHER THAN INC-TRANS PRC (blank)	2017		(222)	(1,901)		140,003	137,880					137,880	
					1,630,964	1,514,622	12,214	3,181,006	6,338,806					6,338,806	
	408190	TAXES OTHER THAN INC - STORAGE (blank)	2017									125,125	125,125	125,125	
												358,270	358,270	358,270	
2018 Total				3,294	6,200,540	11,138,325	3,229,931	15,375,043	35,947,134	1,765,710	4,045,342	3,881,843	9,692,895	45,640,029	
Grand Total				3,294	6,200,540	11,138,325	3,229,931	15,375,043	35,947,134	1,765,710	4,045,342	3,881,843	9,692,895	45,640,029	

This worksheet is pivot table, so detail entries can be viewed.

	Accrual in 2018				Payments in 2018			Taxes Payable at 12/31/2018		
	Taxes Payable at 12/31/2017 (FERC 236100)	For 2017	For 2018	Total	For 2017	For 2018	Total - See Attached for Detail	Taxes Payable at 12/31/2018 (FERC 236100)	For 2017	For 2018
Washington Electric	(13,433,275)	(648,162)	(14,726,881)	(15,375,043)	14,081,437	(5,584)	14,075,853 ^(A)	(14,732,465)	-	(14,732,465)
Idaho Electric	(3,066,350)	846	(6,201,385)	(6,200,539)	3,065,504	3,100,743	6,166,247 ^(B)	(3,100,642)	-	(3,100,642)
Montana Electric	(5,210,680)	13,875	(11,167,531)	(11,153,656)	5,196,805	5,599,893	10,796,698 ^(C)	(5,567,638)	-	(5,567,638)
Oregon Electric	1,483,707	(1,483,707)	(1,746,224)	(3,229,931)	-	3,492,447	3,492,447 ^(D)	1,746,223	-	1,746,223
Washington Natural Gas	(2,973,756)	(45,038)	(3,836,805)	(3,881,843)	3,018,794	-	3,018,794 ^(K)	(3,836,805)	-	(3,836,805)
Idaho Natural Gas	(820,448)		(1,765,710)	(1,765,710)	820,448	882,855	1,703,303 ^(E)	(882,855)	-	(882,855)
Oregon Natural Gas	1,839,313	(1,839,313)	(2,206,028)	(4,045,341)	-	4,412,217	4,412,217 ^(E)	2,206,189	-	2,206,189

Notes:

Washington

For 2018 tax assessment, Washington state uses the plant in service at 12/31/2017. The taxes are payable in 2019.

Idaho

For the 2018 tax assessment, Idaho uses plant in service at 12/31/2017. One-half of taxes are payable by December 2018 and the other half by June 2019.

Oregon

Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2018-6/30/2019, the taxes are payable in November 2018. Therefore, one-half of the taxes paid in November 2018 were for the period 1/1/2019-6/30/2019 and are therefore shown as a debit in the taxes payable account (ie prepaid).

2-02-07

Sum of Transaction Amount			Service ED	Jurisdiction			GD	ZZ	Grand Total		
Short Journal Name	Tax Type	Vendor Name	ID	MT	OR	WA	ID	OR	WA	ZZ	Grand Total
605-CASH BOOK	Property Tax	(blank)		(647)							0 (6,345)
605-CASH BOOK Total				(647)							0 (6,345)
Purchase Invoices USD	Property Tax										
		ADAMS COUNTY TREASURER				768,634			37,145		805,780
		ASOTIN COUNTY TREASURER				356,120			70,794		426,915
		BENEWAH COUNTY TAX COLLECTOR	220,915								220,915
		BENTON COUNTY TREASURER					1,586				1,586
		BIG HORN COUNTY TREASURER		70,149							70,149
		BONNER COUNTY TAX COLLECTOR	1,161,360					160,672			1,322,032
		BOUNDARY COUNTY TAX COLLECTOR						111,023			111,023
		BROADWATER COUNTY TREASURER			136,938						136,938
		CHELAN COUNTY TREASURER					105				105
		CLEARWATER COUNTY TAX COLLECTOR	194,884								194,884
		COUNTY OF ASOTIN					48				48
		DEER LODGE COUNTY TREASURER		5,493							5,493
		DOUGLAS COUNTY TAX COLLECTOR						661,568			661,568
		DOUGLAS COUNTY TREASURER				17,877					17,877
		ELK CITY VOLUNTEER FIRE DEPARTMENT		50							50
		FERRY COUNTY TREASURER				167,301					167,301
		FRANKLIN COUNTY TREASURER				101,100			10,567		111,667
		GARFIELD COUNTY TREASURER				29,368					29,368
		GOLDEN VALLEY COUNTY TREASURER			54,050						54,050
		GRANITE COUNTY TREASURER			52,126						52,126
		GRANT COUNTY TREASURER				157,562			8,414		165,976
		IDAHO COUNTY TAX COLLECTOR	166,727								166,727
		JACKSON COUNTY - TAXATION OFFICE						2,314,373			2,314,373
		JEFFERSON COUNTY TREASURER		152,991							152,991
		JOSEPHINE COUNTY TAX COLLECTOR						372,865			372,865
		KLAMATH COUNTY TAX COLLECTOR						733,287			733,287
		KLICKITAT COUNTY TREASURER							20,358		20,358
		KOOTENAI COUNTY TAX COLLECTOR	1,986,262					770,044			2,756,305
		LATAH COUNTY TAX COLLECTOR	573,921					175,053			748,974
		LEWIS & CLARK COUNTY TREASURER		8,566							8,566
		LEWIS COUNTY TAX COLLECTOR	123,566								123,566
		LEWIS COUNTY TREASURER							358,270		358,270
		LINCOLN COUNTY TREASURER				942,901			98,078		1,040,979
		MEAGHER COUNTY TREASURER			175,253						175,253
		MINERAL COUNTY TREASURER			170,846						170,846
		MISSOULA COUNTY TREASURER			81,980						81,980
		MORROW COUNTY ASSESSMENT & TAX				3,479,276					3,479,276
		MUSSELSHELL COUNTY TREASURER		7,927							7,927
		NEZ PERCE COUNTY TAX COLLECTOR	909,914					261,420			1,171,334
		PEND OREILLE COUNTY TREASURER					2,799				2,799
		POWELL COUNTY TREASURER			62,862						62,862
		ROSEBUD COUNTY TREASURER			3,690,752						3,690,752
		SANDERS COUNTY TREASURER			5,401,092						5,401,092
		SHOSHONE COUNTY TAX COLLECTOR	829,295					225,091			1,054,386
		SILVER BOW COUNTY TREASURER			36,916						36,916
		SKAMANIA COUNTY TREASURER							7,494		7,494
		SPOKANE COUNTY TREASURER				8,104,438			2,072,352		10,176,790
		STATE FORESTER							160		160
		STEVENS COUNTY TREASURER				2,253,535			192,280		2,445,816
		STILLWATER COUNTY TREASURER			64,242						64,242
		TREASURE COUNTY TREASURER			61,550						61,550
		UNION COUNTY ASSESSOR / TAX COLLECTOR						329,964			329,964
		WALLOWA COUNTY TAX DEPARTMENT				13,172					13,172
		WHEATLAND COUNTY TREASURER			106,543						106,543
		WHITMAN COUNTY TREASURER				1,178,176			143,040		1,321,216
		YELLOWSTONE COUNTY TREASURER			456,422						456,422
Purchase Invoices USD Total			6,166,894	10,796,698	3,492,448	14,081,550	1,703,303	4,412,217	3,018,794		43,671,906
Grand Total			6,166,247	10,796,698	3,492,448	14,075,853	1,703,303	4,412,217	3,018,794	0	43,665,561

(B) (C) (D) (E) (F) (G) (H)

2-02-08

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

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	705
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	705
26	OPERATING INCOME BEFORE FIT	(705)
FEDERAL INCOME TAX		
27	Current Accrual	(148)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$557)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



Ima

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2018**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,809,186	2,046,723 ✓	762,463 ✓
Less:			
Accrual for Write-offs (2)	<u>2,043,405</u> ✓ C-UE-2	<u>1,341,291</u>	<u>702,114</u>
Net Under (Over) Accrued	<u><u>765,781</u></u>	<u><u>705,432</u></u>	<u><u>60,349</u></u>
Allocation Note 2: Customers	100.000%	65.640% ✓	34.360% ✓
GAS			
Actual Net Write-offs (1)	729,820	550,971 ✓	178,849 ✓
Less:			
Accrual for Write-offs (2)	<u>1,312,935</u> ✓ C-UE-2	<u>870,568</u>	<u>442,367</u>
Net Under (Over) Accrued	<u><u>(583,115)</u></u>	<u><u>(319,597)</u></u>	<u><u>(263,518)</u></u>
Allocation Note 2: Customers	100.000%	66.307%	33.693% ✓

Notes:

(1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."

(2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2018**

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (1)		Percent		Allocated Net Write-offs (2)
	(a)		(b)		(c)
WASHINGTON TOTALS					
Electric	541,138,354	✓ C-UE-3	78.790%		2,046,723
Gas	145,713,322	C-UE-3	21.210%		550,971
Total	686,851,676		100.000%		2,597,694
IDAHO TOTALS					
Electric	260,917,323	✓ C-UE-3	81.000%		762,463
Gas	61,200,586	C-UE-3	19.000%		178,849
Total	322,117,909		100.000%		941,312
Total Company	1,008,969,585				3,539,006

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	✓ 2,597,694	C-UE-2
Reinstatements WA	600	0	C-UE-2
Recoveries WA	700	0	C-UE-2
		2,597,694	
<u>Idaho</u>			
Write-Offs ID	200	✓ 941,312	C-UE-2
Reinstatements ID	600		C-UE-2
Recoveries ID	700		C-UE-2
		941,312	
		3,539,006	

(0) check
Prep by: _____ 1st Review: _____

Date: 2/27/2019

Mgr. Review: Jma

2-03-02

AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2018

	ACTUAL									
	WRITE-OFFS		REINSTATEMENTS		RECOVERIES		WRITE-OFFS, net of Reinstatements and Recoveries			
	144200 CD WA	144200 CD ID	144600 CD WA	144600 CD ID	144700 CD WA	144700 CD ID	144200 ED WA	144200 ED ID	144200 GD WA	144200 GD ID
201801	-	-	-	-	-	-	122,395	39,435	9,658	4,664
201802	-	-	-	-	-	-	116,383	30,987	18,880	4,160
201803	-	-	-	-	-	-	101,249	29,677	18,495	1,275
201804	-	-	-	-	-	-	263,322	46,502	56,243	8,420
201805	-	-	-	-	-	-	246,134	91,681	46,272	20,325
201806	-	-	-	-	-	-	288,928	146,538	54,860	30,772
201807	-	-	-	-	-	-	282,213	120,665	64,216	26,310
201808	-	-	-	-	-	-	236,894	100,160	50,543	17,450
201809	-	-	-	-	-	-	155,169	58,245	25,419	5,999
201810	-	-	-	-	-	-	143,778	64,351	12,894	7,311
201811	-	-	-	-	-	-	111,689	29,886	2,505	(6,753)
201812	-	-	-	-	-	-	157,291	58,530	12,265	4,723
	-	-	-	-	-	-	2,225,445	816,657	372,249	124,655
	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1				

	ACCRUAL	
	UNCOLLECTIBLE EXPENSE	
	904000 E1 AN	904000 G1 AN
201801	235,778	151,493
201802	235,778	151,493
201803	235,778	151,493
201804	235,778	151,493
201805	235,778	151,493
201806	235,778	151,493
201807	183,383	117,828
201808	183,383	117,828
201809	183,383	117,828
201810	78,593	50,498
201811	-	-
201812	-	-
	2,043,405	1,312,935
	C-UE-1	C-UE-1

✓ 2,597,694 WA total
 ✓ 941,312 ID total

Prep by: _____ 1st Review _____

Date: 2/27/2019 Mgr. Review _____

203-03

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2018**

Washington Electric Revenue

	440000	442200	442300	444000	448000	499%0	
	ED	ED	ED	ED	ED	ED	
	WA	WA	WA	WA	WA	WA	Total
201801	(30,735,244)	(20,036,699)	(4,481,331)	(406,106)	(105,320)	2,444,334	(53,320,366)
201802	(24,003,160)	(18,172,944)	(4,525,045)	(401,913)	(93,958)	799,563	(46,397,457)
201803	(24,606,089)	(17,908,598)	(3,584,431)	(389,855)	(97,364)	(719,855)	(47,306,192)
201804	(20,649,107)	(17,752,311)	(4,922,864)	(401,608)	(89,883)	2,283,824	(41,531,949)
201805	(17,236,032)	(16,351,109)	(3,991,172)	(404,202)	(85,466)	(2,703,682)	(40,771,663)
201806	(16,252,750)	(18,447,527)	(5,823,813)	(409,088)	(82,177)	968,195	(40,047,161)
201807	(17,493,146)	(18,678,271)	(5,894,652)	(390,468)	(83,063)	(3,452,533)	(45,992,133)
201808	(21,739,084)	(20,688,034)	(6,051,068)	(411,287)	(86,573)	1,053,539	(47,922,508)
201809	(17,898,255)	(19,126,553)	(5,913,786)	(401,956)	(89,577)	3,909,028	(39,521,100)
201810	(16,334,695)	(18,033,354)	(5,341,570)	(415,034)	(103,811)	(2,432,599)	(42,661,063)
201811	(19,054,855)	(17,732,092)	(5,297,215)	(412,983)	(76,271)	(2,803,286)	(45,376,701)
201812	(24,887,457)	(19,101,560)	(4,983,078)	(413,993)	(107,256)	(796,718)	(50,290,061)
	<u>(250,889,874)</u>	<u>(222,029,051)</u>	<u>(60,810,027)</u>	<u>(4,858,494)</u>	<u>(1,100,719)</u>	<u>(1,450,190)</u>	<u>(541,138,354)</u> ✓

C-UE-1

2.03-04

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2018**

Idaho Electric Revenue

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
201801	(14,594,171)	(8,676,278)	(3,559,085)	(187,980)	(26,814)	1,388,418	(2,012)	(5,160)	(7,529)	(25,670,613)
201802	(12,375,633)	(8,188,653)	(3,434,095)	(243,327)	(24,016)	4,562	(2,310)	(5,563)	(6,809)	(24,275,842)
201803	(12,619,326)	(8,231,484)	(3,335,420)	(229,400)	(22,736)	392,515	(2,217)	(5,504)	(6,750)	(24,060,323)
201804	(10,755,123)	(7,750,345)	(3,731,594)	(229,129)	(19,538)	1,052,778	(1,982)	(4,071)	(5,394)	(21,444,398)
201805	(8,469,050)	(7,124,474)	(955,354)	(229,359)	(17,305)	(2,573,029)	(1,156)	(2,780)	(2,754)	(19,375,261)
201806	(7,758,252)	(7,431,100)	(3,828,303)	(225,613)	(18,881)	949,537	(723)	(1,771)	(1,292)	(18,316,398)
201807	(8,411,933)	(7,562,717)	(3,613,031)	(219,418)	(18,591)	(2,081,410)	(635)	(1,305)	(970)	(21,910,010)
201808	(9,800,106)	(8,214,526)	(3,969,734)	(217,249)	(23,491)	(459,129)	(666)	(1,186)	(983)	(22,687,071)
201809	(7,989,332)	(7,674,050)	(4,891,434)	(219,785)	(15,399)	2,626,247	(616)	(1,008)	(870)	(18,166,246)
201810	(7,521,482)	(6,931,951)	(4,023,171)	(247,641)	(13,376)	(431,813)	(1,150)	(1,187)	(2,243)	(19,174,015)
201811	(9,024,723)	(6,910,107)	(3,490,303)	(210,616)	(17,039)	(1,736,251)	(1,971)	(2,178)	(4,177)	(21,397,365)
201812	(12,267,683)	(7,785,989)	(3,230,761)	(220,897)	(22,455)	(901,296)	(1,893)	(3,283)	(5,523)	(24,439,780)
	<u>(121,586,815)</u>	<u>(92,481,674)</u>	<u>(42,062,285)</u>	<u>(2,680,415)</u>	<u>(239,641)</u>	<u>(1,768,871)</u>	<u>(17,333)</u>	<u>(34,996)</u>	<u>(45,294)</u>	<u>(260,917,323)</u>

C-UE-1



2.03-05

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2018

Washington Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	WA	WA	WA	WA	WA	WA	WA	Total
201801	(18,074,152)	(8,468,664)	(221,965)	-	(46,072)	3,635,830	(526,135)	(23,701,158)
201802	(12,892,834)	(6,188,778)	(185,143)	-	(33,096)	(126,273)	(497,926)	(19,924,050)
201803	(13,595,914)	(6,232,817)	(181,259)	-	(36,197)	2,359,980	(480,611)	(18,166,818)
201804	(9,701,194)	(4,449,054)	(143,041)	-	(23,955)	3,075,504	(455,673)	(11,697,414)
201805	(5,494,484)	(2,527,493)	(101,108)	-	(13,205)	2,610,485	(427,165)	(5,952,970)
201806	(3,389,869)	(1,554,737)	(91,832)	-	(5,124)	222,413	(375,879)	(5,195,029)
201807	(3,086,328)	(1,349,595)	(77,408)	-	(4,529)	225,786	(358,255)	(4,650,328)
201808	(2,858,654)	(1,286,897)	(73,722)	-	(3,713)	(203,124)	(363,951)	(4,790,061)
201809	(3,085,625)	(1,350,616)	(84,809)	-	(4,227)	(608,146)	(380,710)	(5,514,132)
201810	(4,834,484)	(2,081,925)	(98,090)	-	(10,261)	(3,187,536)	(357,935)	(10,570,231)
201811	(7,785,535)	(3,339,882)	(132,463)	-	(19,156)	(4,209,270)	(437,115)	(15,923,421)
201812	(11,867,884)	(5,261,440)	(126,353)	-	(25,659)	(1,919,580)	(426,794)	(19,627,711)
	<u>(96,666,957)</u>	<u>(44,091,898)</u>	<u>(1,517,194)</u>	<u>-</u>	<u>(225,194)</u>	<u>1,876,069</u>	<u>(5,088,149)</u>	<u>(145,713,322)</u>

C-UE-1 ✓

2-03-06

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2018**

Idaho Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	ID	ID	ID	ID	ID	ID	ID	Total
201801	(7,440,192)	(3,192,274)	(157,784)	-	(5,286)	1,840,882	(49,298)	(9,003,952)
201802	(5,721,506)	(2,442,992)	(116,282)	-	(4,272)	(296,537)	(53,050)	(8,634,640)
201803	(5,918,673)	(2,484,072)	(116,385)	-	(4,249)	1,266,085	(52,512)	(7,309,806)
201804	(4,431,008)	(1,806,149)	(105,120)	-	(3,114)	1,103,787	(51,157)	(5,292,760)
201805	(2,364,541)	(1,051,418)	(82,838)	-	(1,853)	1,135,360	(55,351)	(2,420,642)
201806	(1,448,784)	(698,639)	(81,993)	-	(923)	17,817	(50,801)	(2,263,323)
201807	(1,291,683)	(638,208)	(74,720)	-	(890)	79,138	(44,756)	(1,971,118)
201808	(1,117,283)	(581,625)	(70,979)	-	(769)	(53,471)	(38,438)	(1,862,565)
201809	(1,287,798)	(622,341)	(92,290)	-	(800)	(344,530)	(53,283)	(2,401,041)
201810	(2,239,854)	(886,262)	(97,332)	-	(1,258)	(1,463,287)	(41,429)	(4,729,423)
201811	(3,637,739)	(1,447,617)	68,878	-	(2,028)	(1,742,558)	(61,372)	(6,822,436)
201812	(5,604,375)	(2,254,423)	(116,229)	-	(3,612)	(463,212)	(47,030)	(8,488,881)
	(42,503,436)	(18,106,019)	(1,043,073)	-	(29,055)	1,079,474	(598,477)	(61,200,586)

C-UE-1 ✓

2.03-07

Period End Date **TWELVE MONTHS ENDED December 31, 2018**

Start Month **201801**

		WA	ID		
Allocation Note 2: Customers	Electric	65.640%	34.360%	100.000%	✓
Allocation Note 2: Customers	Gas	66.307%	33.693%	100.000%	✓

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(18) ✓
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(18)
25	Total Electric Expenses	(18)
26	OPERATING INCOME BEFORE FIT	18
	FEDERAL INCOME TAX	
27	Current Accrual	4
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$14
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

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

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

NOTES:

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

2.04-02

Adjustment No. _____

Workpaper Ref. E-RE-2

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2018

	WUTC FEES		
	Total	Washington	
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(440) Residential	372,494,022	250,889,874	121,604,147
(442) Commercial / Industrial	417,418,032	282,839,077	134,578,954
(444) Public Street & Highway	7,538,909	4,858,494	2,680,415
(448) Interdepartmental Revenues	1,385,654	1,100,719	284,935
(499) Unbilled	3,219,061	1,450,190	1,768,871
Total Sales to Ultimate Consumers	802,055,677	541,138,354	260,917,323
Other Operating Revenues:			
(451) Misc Service Revenues	299,355	175,412	123,943
(453) Sales of Water/Water Power - AN	-506,000	-330,873	-175,127
(454) Rent from Electric Property - AN	-85,905	-56,173	-29,732
(454) Rent from Electric Property - Direct	2,866,513	1,789,460	1,077,053
Total Other Operating Revenues	2,573,963	1,577,825	996,138
Total Electric Subject to Fees	804,629,640	542,716,179	261,913,461
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002179
REGULATORY FEES	1,656,091	✓ 1,085,382	✓ 570,709
P/T Ratio		65.39%	34.61%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.
- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:
(1) Figures from Results report E-OPS-12A

Prep by: _____

Company:001 | Ava Jet:<All> | Expenditure | Ferc Acct:928000

			201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum
ED	02805036	WA	91,933	91,933	91,933	91,924	91,924	91,924	91,924	91,924	91,924	91,926	91,926	91,926	1,103,122
	03805013	ID	50,242	50,242	50,242	47,423	47,423	47,423	47,423	47,423	47,423	47,423	47,423	47,423	577,534
	09800545	AN	202,082	202,082	202,082	202,082	202,082	202,082	202,082	291,462	283,487	222,846	222,846	222,846	2,658,061
GD	02805035	WA	28,525	28,525	28,525	28,521	28,521	28,521	28,521	28,521	28,521	28,520	28,520	28,520	342,265
	03805014	ID	12,942	12,942	12,942	12,214	12,214	12,214	12,214	12,214	12,214	12,214	12,214	12,214	148,748
	06805000	OR	52,383	52,383	52,383	52,387	49,521	49,521	49,521	49,521	49,521	49,521	49,521	49,521	605,703

✓

✓

2.04-03

Company:001 Statind:DL Journal Name:<All>

				201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum	
242300	ED	AN	C	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(166,666)	(248,071)	(248,071)	(183,333)	(183,333)	(183,333)	-2,212,804	
			D							2,162,802							2,162,802
242310	ED	AN	C	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(35,416)	(43,391)	(35,416)	(39,513)	(39,513)	(39,513)	-445,257	
			D							432,967							432,967
242400	CD	ID	C	(63,183)	(63,183)	(63,183)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	(59,637)	-726,282	
			D				363,141							363,141		726,282	
		WA	C	(120,458)	(120,458)	(120,458)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	(120,446)	-1,445,387
			D				1,445,387										1,445,387
	GD	OR	C	(52,383)	(52,383)	(52,383)	(52,387)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	(49,521)	-605,703
			D			480,633		125,070									605,703

(2,658,061) ✓
2,658,061

20404

Company:001 | Statind:DL | Journal Name | Service:ED

		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Sum
AN	453000	30,500	30,500	30,500	30,500	30,500	30,500	30,500	135,500	39,250	39,250	39,250	39,250	506,000
	454000	1,993	5,314	20,210	12,507	17,997	-311	4,038	4,272	6,470	3,648	6,215	3,553	85,905
	Sum	32,493	35,814	50,710	43,007	48,497	30,189	34,538	139,772	45,720	42,898	45,465	42,803	591,905
	ID	440000	14,594,171	12,375,633	12,619,326	10,755,123	8,469,050	7,758,252	8,411,933	9,800,106	7,989,332	7,521,482	9,024,723	12,267,683
	442200	8,676,278	8,188,653	8,231,484	7,750,345	7,124,474	7,431,100	7,562,717	8,214,526	7,674,050	6,931,951	6,910,107	7,785,989	92,481,674
	442300	3,559,085	3,434,095	3,335,420	3,731,594	955,354	3,828,303	3,613,031	3,969,734	4,891,434	4,023,171	3,490,303	3,230,761	42,062,285
	444000	187,980	243,327	229,400	229,129	229,359	225,613	219,418	217,249	219,785	247,641	210,616	220,897	2,680,415
	448000	26,814	24,016	22,736	19,538	17,305	18,881	18,591	23,491	15,399	13,376	17,039	22,455	239,641
	451000	10,004	8,847	12,428	13,440	11,976	10,876	8,620	8,380	10,216	12,120	9,764	7,272	123,943
	454000	79,090	18,734	79,090	79,090	72,223	69,780	68,038	68,038	160,425	112,432	160,251	109,863	1,077,053
	454100						9,309	54	54	54	452	3,399	3,399	16,723
	499000	-726,240	-294,719	-189,422	-1,065,416	-805,999	-492,027	1,127,789	-414,266	-1,162,610	652,921	1,662,742	706,563	-1,000,684
	499200	-560,975	218,311	-144,516	-330,611	447,602	-189,404	749,475	-498,471	-554,175	270,564	476,993	-181,429	-296,636
	499300	-101,203	71,846	-58,577	343,249	2,931,426	-268,106	204,146	1,371,866	-909,462	-491,672	-403,484	376,162	3,066,191
	Sum	25,745,004	24,288,742	24,137,369	21,525,481	19,452,771	18,402,577	21,983,812	22,760,707	18,334,448	19,294,439	21,562,453	24,549,617	262,037,419
MT	440000	2,012	2,310	2,217	1,982	1,156	723	635	666	616	1,150	1,971	1,893	17,333
	442200	5,160	5,563	5,504	4,071	2,780	1,771	1,305	1,186	1,008	1,187	2,178	3,283	34,996
	448000	7,529	6,809	6,750	5,394	2,754	1,292	970	983	870	2,243	4,177	5,523	45,294
	Sum	14,702	14,682	14,472	11,447	6,689	3,786	2,910	2,836	2,493	4,581	8,326	10,699	97,623
	WA	440000	30,735,244	24,003,160	24,606,089	20,649,107	17,236,032	16,252,750	17,493,146	21,739,084	17,898,255	16,334,695	19,054,855	24,887,457
	442200	20,036,699	18,172,944	17,908,598	17,752,311	16,351,109	18,447,527	18,678,271	20,688,034	19,126,553	18,033,354	17,732,092	19,101,560	222,029,051
	442300	4,481,331	4,525,045	3,584,431	4,922,864	3,991,172	5,823,813	5,894,652	6,051,068	5,913,786	5,341,570	5,297,215	4,983,078	60,810,027
	444000	406,106	401,913	389,855	401,608	404,202	409,088	390,468	411,287	401,956	415,034	412,983	413,993	4,858,494
	448000	105,320	93,958	97,364	89,883	85,466	82,177	83,063	86,573	89,577	103,811	76,271	107,256	1,100,719
	451000	16,304	14,754	16,799	14,961	17,182	13,780	12,253	14,702	15,343	14,352	11,957	13,025	175,412
	454000	97,016	170,973	128,425	141,427	77,191	106,210	72,839	90,953	391,356	135,553	224,354	153,164	1,789,460
	454100						7,501	37	37	37	37	3,070	3,070	13,789
	499000	-1,222,024	-1,284,086	-470,671	-2,220,300	-1,069,300	-652,811	1,987,328	-153,424	-2,248,905	935,720	2,266,613	1,391,192	-2,740,668
	499200	-1,773,001	261,040	-322,650	-135,363	1,937,698	-133,773	1,522,726	-1,015,508	-1,407,832	1,138,901	880,740	-669,933	283,045
	499300	550,691	223,483	1,513,176	71,839	1,835,284	-181,611	-57,521	115,393	-252,291	357,978	-344,067	75,459	3,907,813
	Sum	53,433,686	46,583,184	47,451,416	41,688,337	40,866,035	40,174,652	46,077,262	48,028,200	39,927,836	42,811,005	45,616,083	50,459,320	543,117,015

805,843,962

204-05

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

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID
	Adjustment Number	2.05
	Workpaper Reference	E-ID
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	25 ✓
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	25
25	Total Electric Expenses	25
26	OPERATING INCOME BEFORE FIT	(25)
	FEDERAL INCOME TAX	
27	Current Accrual	(5)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$20)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

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**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2018**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2013	135,313	51,068	186,381	324,872	756,811	1,081,683
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573 ✓	74,007 ✓	203,580 ✓	9,318 ✓	11,352 ✓	20,670 ✓
6 yr Avg	164,796 ✓	34,878 ✓	199,674 ✓	69,101	133,457	202,558

Payments from Account 228210 by Service and State

2-05-02

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
201801		(25)	(475)					25	475	-
201802	(7,039)	(1,367)	(2,950)	468	6,571		1,367		2,950	-
201803	(11,577)	(1,720)	(680)	2,430	9,147		537	1,183	680	0
201801	(17,509)	(485)	(70)	12,900	4,610			485	70	(0)
201802	(26,477)	(1,237)	(26,062)		26,477			1,237	26,062	-
201803	(39,904)	(4,079)	(1,386)	34,776	5,128			4,079	1,386	0
201804	(34,038)	(5,301)		15,434	18,604		5,221	80		(0)
201805	(8,544)	(75)	(50)	3,704	4,839			75	50	0
201806	(8,414)	(1,612)	1,466	2,176	5,473	283				(628)
201807	(4,986)	(2,074)	(1,466)	1,161	4,307		3,686			628
201808	(8,971)	(1,873)		407	8,564		541	1,332		-
201809	(36,897)	(823)	(17,297)	551	35,853	493		823	17,297	-
	✓ (204,356)	(20,670)	(48,970)	74,007	129,573	776	11,352	9,318	48,970	

Source: General Ledger

2-06-03

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total
			AN ED	Service GD		
L52 - Claims Accrual	201801	208-DC PAY			25 475	500
	201802	208-DC PAY	7,039	1,367	2,950	11,356
	201803	208-DC PAY	11,577	1,720	680	13,977
	201804	208-DC PAY	17,509	485	70	18,064
	201805	208-DC PAY	26,477	1,237	26,062	53,776
	201806	208-DC PAY	39,904	4,079	1,386	45,369
	201807	208-DC PAY	34,038	5,301		39,339
	201808	208-DC PAY	8,544	75	50	8,669
	201809	208-DC PAY	8,414	1,612	(1,466)	8,560
	201810	208-DC PAY	4,986	2,074	1,466	8,526
	201811	208-DC PAY	8,971	1,873		10,844
	201812	208-DC PAY	36,897	823	17,297	55,017
L52 - Claims Accrual Total			204,356	20,670	48,970	273,997

2-06-04

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

Line No.	DESCRIPTION	FIT/DFIT/ ITC Expense E-FIT
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	(36)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$36
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

206-01

AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2018

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	114,918,124	71,868,458	43,049,666
Schedule M Reallocations and Adjustments			
(1) Investment in Exchange Power			
No change to Schedule M	0	0	0
(2) Kettle Falls Disallowance			
No change to Schedule M	0	0	0
Reallocated Taxable NOI	114,918,124	71,868,458	43,049,666
FIT Accrual per Results (Per E-FIT-12A)	24,132,806	15,092,376	9,040,430
Adjusted FIT Accrual	40,221,343	15,092,376	9,040,430
Total Current FIT Adjustment	16,088,537	0	0
	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Investment in Exchange Power			
Adj to Flow through per Amortization Schedule	0	0	0
(2) Kettle Falls Disallowance			
Adjust to Flow through per Amortization Schedule	(36,422)	(36,422)	0
Total Deferred FIT Adjustment	(36,422)	(36,422)	0
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(317,003)	(167,785)
Adjusted ITC Accrual	(484,788)	(317,003)	(167,785)
Amortized Investment Tax Credit - Noxon & Nine Mile	0	0	0
Net FIT/DFIT/ITC Adjustment	16,052,115	(36,422)	0
FIT Adjustment for Production Tax Credit *	0	0	0
* Production Tax Credit ceased April 2017			
Net Tax Adjustment	16,052,115	(36,422)	0

Effective Tax Rate Test			
Net Operating Income Before FIT	201,660,902	131,294,670	70,366,232
Less: Colstrip Reallocation	0	(142,560)	142,560
Less: Interest Charges	69,672,315	46,445,151	23,227,164
	131,988,587	84,992,079	46,996,508
Current FIT per ROO	24,132,806	15,092,376	9,040,430
Deferred FIT per ROO	(2,712,167)	(1,075,441)	(1,636,726)
Production Tax Credit	0	0	0
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(317,003)	(167,785)
Adjustment to Tax Expense	(36,422)	(36,422)	0
Adjusted FIT Expense	20,899,429	13,663,510	7,235,919
Effective Tax Rate	15.83%	16.08%	15.40%

FIT Adjustments and Reallocations
Electric System
For the Twelve Months Ended December 31, 2018

(1) **Investment in Exchange Power**

Schedule M and Deferred FIT do not agree, flow through prior tax rate until amortization is complete August 2019.

Allocation		
Sch M	\$0	# 99
WA		0.000%
ID		0.000%

Allocation		
DFIT	\$0	# 99
WA	0	0.000%
ID	0	0.000%

	AMOUNT	
	WA	ID
Sch M	\$1,258,011	\$0
DFIT @ 21%	(264,182)	0
Flow-through DFIT	(176,122)	0
DFIT per ROO	(440,304)	0

(2) **Kettle Falls Disallowance**

Schedule M and Deferred FIT do not agree, flow through as scheduled until amortization is complete December 2018.

Schedule in Deferred Debits and Credits adjustment.

Allocation		
Sch M	\$0	# 99
WA	0	0.000%
ID	0	0.000%

Allocation		
DFIT	(\$36,422)	# 99
WA	(36,422)	0.000%
ID	0	0.000%

	AMOUNT	
	WA	ID
Sch M	(\$134,592)	\$0
DFIT @ 21%	28,264	0
DFIT per E-DDC-8	51,386	0
DFIT per ROO	87,808	0

2.06-03

			Washington	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
			Electric					
997015	Airplane Lease Payments	Perm	104,838	47,998	32,363	12,417	20,301	217,917
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	-	-	-	-	-	-
997082	Meal Disallowances	Perm	355,767	162,881	109,825	42,135	68,892	739,500
997112	AFUDC Equity Tax Flow Through	Perm	(2,945,063)	(1,481,672)	(355,255)	(158,528)	(256,040)	(5,196,558)
997113	AFUDC Equity CWIP	Perm	(529,669)	(266,479)	(161,291)	(71,974)	(105,752)	(1,135,165)
			(1,822,107)	(1,537,272)	(374,358)	(175,950)	(272,599)	(4,182,286)
997000	Book Depreciation	Plant	90,465,242	45,997,302	20,760,293	8,945,047	12,765,778	178,933,662
997001	Contributions In Aid of Construction	Plant	4,112,142	2,068,834	826,413	368,775	94,875	7,471,039
997009	Rathdrum Turbine Lease	Plant	(22,116)	(11,706)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	1,630,111	1,630,111
997048	AFUDC	Plant	2,012,462	1,012,477	1,174,221	523,980	861,986	5,585,126
997049	Tax Depreciation	Plant	(95,808,168)	(50,562,170)	(23,808,537)	(10,654,135)	(17,878,811)	(198,711,821)
997080	Book Transportation Depr	Plant	5,654,428	2,984,090	2,314,970	1,035,931	-	11,989,419
997101	Repairs 481 (a)	Plant	(22,010,008)	(11,649,585)	(5,024,456)	(2,242,094)	(4,718,857)	(45,645,000)
997111	Capitalized Transportation	Plant	(559,748)	(281,612)	(170,451)	(76,061)	(111,757)	(1,199,629)
			(16,155,766)	(10,442,370)	(3,927,547)	(2,098,557)	(7,356,675)	(39,980,915)
997002	Injuries and Damages	Temp	-	-	-	-	-	-
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	862,666	394,956	266,303	102,170	-	1,626,095
997007	Idaho PCA	Temp	-	1,328,438	-	-	-	1,328,438
997008	DSM Book Amortization	Temp	-	-	-	-	(23,659)	(23,659)
997010	Deferred Gas Credit and Refunds	Temp	-	-	959,430	1,875,006	(976,197)	1,858,239
997016	Redemption Expense	Temp	744,769	374,696	178,543	79,672	-	1,377,680
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	2,524,113	2,440,383	-	-	-	4,964,496
997020	FAS87 Current Pension Accrual	Temp	(464,891)	(212,842)	(143,511)	(55,060)	-	(876,304)
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	1,683	1,683
997030	Senate Bill 408	Temp	-	-	-	-	-	-
997031	Decoupling Mechanism	Temp	(5,493,339)	626,480	3,641,692	705,843	(378,320)	(897,644)
997032	Interest Rate Swaps	Temp	(10,955,984)	(5,511,999)	(3,336,239)	(1,488,750)	(2,187,435)	(23,480,407)
997033	BPA Residential Exchange	Temp	29,916	16,794	-	-	-	46,710
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	(18,349)	53,298	(249,468)	(214,519)
997034	Montana Hydro Settlement	Temp	3,200,843	1,697,157	-	-	-	4,898,000
997043	Washington Deferred Power Costs	Temp	9,524,258	-	-	-	-	9,524,258
997044	Non-Monetary Power Costs	Temp	(170,332)	(90,155)	-	-	-	(260,487)
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	-	-	-	-	-
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	730,222	336,957	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	35,974	(141,743)	(278,721)	(16,851)	(32,599)	(433,940)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	(528,726)	(242,068)	(163,216)	(62,620)	(102,384)	(1,099,014)
997083	Paid Time Off	Temp	157,003	71,881	48,466	18,595	30,403	326,348
997084	Customer Uncollectibles	Temp	8,316	4,353	2,461	1,251	-	16,381
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	167,049	167,049
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	(90,023)	(90,023)
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	117,063	117,063
997088	Deferred O&M Colstrip & CS2	Temp	-	1,973,281	-	-	-	1,973,281
997095	WA REC DEF	Temp	583,268	-	-	-	-	583,268
997096	CDA Settlement Costs	Temp	21,395	11,324	-	-	-	32,719
997098	Provision for Rate Refund	Temp	373,826	(1,487,081)	806,740	-	-	(306,515)
997099	Kettle Falls Diesel Leak	Temp	(96,550)	(51,102)	-	-	-	(147,652)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(23,524)	-	(65,272)	-	(88,796)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Natural Gas Line Extension	Temp	-	-	(3,058,661)	-	-	(3,058,661)
997107	MDM System	Temp	(2,309,890)	-	(768,733)	-	249,000	(2,829,623)
997108	Provision for Rate Refund - Tax Reform	Temp	8,232,480	5,766,452	2,183,047	-	3,462,301	19,644,280
997109	Tax Reform Amortization	Temp	(3,592,370)	(77,067)	(785,871)	(8,685)	(157,912)	(4,621,905)
997110	FISERVE	Temp	(527,418)	(246,840)	(338,627)	(158,491)	20,301	(1,251,075)
997114	AFUDC Debt CWIP	Temp	(53,368)	(26,849)	(16,251)	(7,252)	(10,655)	(114,375)
997115	AFUDC Equity DFIT Deferral	Temp	797,405	389,404	234,951	112,774	157,643	1,692,177
			-	-	-	-	-	-
			-	-	-	-	-	-
			4,854,252	8,032,800	(586,546)	1,253,764	(3,209)	13,551,061
TOTAL Schedule Ms			(13,123,621)	(3,946,842)	(4,888,451)	(1,020,743)	(7,632,483)	(30,612,140)

2-06-04

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
DFIT Plant - Calculated	-21%	3,392,711	2,192,898	824,785	440,697	1,544,902	8,395,992
Flow Through DFIT (estimated assignment)		676,447	340,323	238,917	106,614	17,329	1,379,630
ARAM Amortization Flow Through DFIT		(4,350,334)	(2,188,670)	(844,203)	(376,714)	(495,857)	(8,255,778)
ITC Flow Through DFIT and Allocation True-Up		353,809	(310,010)	50,234	(50,232)	0	43,801
Plant DFIT		72,633	34,540	269,733	120,365	1,066,374	1,563,645
Other DFIT	-21%	(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)
Other Flow-Through DFIT - Tax Reform		(157,279)		(339,083)	289,565		(206,797)
TOTAL DFIT Calculated using Schedule M's		(1,104,039)	(1,652,348)	53,825	146,640	1,067,048	(1,488,874)
PER ROO DFIT		(1,075,441)	(1,636,726)	53,874	146,588	1,067,048	(1,444,657)
Difference - Immaterial Due to Allocation of Expense in ROO		28,598	15,622	49	(52)		44,217

2.06-05

		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
Schedule M		Calculated DFIT @ -21% of Schedule M						
997002	Injuries and Damages	Temp	-	-	-	-	-	
997004	Boulder Park Write Off	Temp	-	23,579	-	-	23,579	
997005	FAS106 Current Retiree Medical Accrual	Temp	(181,160)	(82,941)	(55,924)	(21,456)	(341,480)	
997007	Idaho PCA	Temp	-	(278,972)	-	-	(278,972)	
997008	DSM Book Amortization	Temp	-	-	-	4,968	4,968	
997010	Deferred Gas Credit and Refunds	Temp	-	-	(201,480)	(393,751)	205,001	
997016	Redemption Expense	Temp	(156,401)	(78,686)	(37,494)	(16,731)	(289,313)	
997017	Amort - Invest in Exch Pwr (405.92,.93,.95	Temp	(264,182)	-	-	-	(264,182)	
997018	DSM Tariff Rider	Temp	(530,064)	(512,480)	-	-	(1,042,544)	
997020	FAS87 Current Pension Accrual	Temp	97,627	44,697	30,137	11,563	184,024	
997024	Kettle Falls Disallowance	Temp	28,264	-	-	-	28,264	
997027	Uncollectibles	Temp	-	-	-	(353)	(353)	
997030	Senate Bill 408	Temp	-	-	-	-	-	
997031	Decoupling Mechanism	Temp	1,153,601	(131,561)	(764,755)	(148,227)	79,447	
997032	Interest Rate Swaps	Temp	2,300,757	1,157,520	700,610	312,638	459,361	
997033	BPA Residential Exchange	Temp	(6,282)	(3,527)	-	-	(9,809)	
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	3,853	(11,193)	52,388	
997034	Montana Hydro Settlement	Temp	(672,177)	(356,403)	-	-	(1,028,580)	
	Segregate Direct vs Allocated		-	-	-	-	-	
997043	Washington Deferred Power Costs	Temp	(2,000,094)	-	-	-	(2,000,094)	
997044	Non-Monetary Power Costs	Temp	35,770	18,933	-	-	54,702	
997046	Nez Perce Settlement	Temp	4,622	(1,089)	-	-	3,532	
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	
997054	Spokane River Relicensing	Temp	(15,317)	(1,217)	-	-	(16,535)	
997058	Colstrip Settlement	Temp	-	-	-	-	-	
997059	Spokane River Relicensing PME	Temp	(9,726)	(5,669)	-	-	(15,396)	
997063	CDA Lake Settlement	Temp	(121,402)	(64,256)	-	-	(185,658)	
	Segregate Direct vs Allocated		(31,945)	(6,505)	-	-	(38,450)	
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(7,555)	29,766	58,531	3,539	6,846	
997071	OR Regulatory Fee	Temp	-	-	-	-	-	
997081	Deferred Compensation	Temp	111,032	50,834	34,275	13,150	21,501	
997083	Paid Time Off	Temp	(32,971)	(15,095)	(10,178)	(3,905)	(6,385)	
997084	Customer Uncollectibles	Temp	(1,746)	(914)	(517)	(263)	-	
997085	FAS106 Post Retirement - OR	Temp	-	-	-	(35,080)	(35,080)	
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	18,905	18,905	
997087	Redemption Expense Amortization - OR	Temp	-	-	-	(24,583)	(24,583)	
997088	Deferred O&M Colstrip & CS2	Temp	-	(414,389)	-	-	(414,389)	
997095	WA REC DEF	Temp	(122,486)	-	-	-	(122,486)	
997096	CDA Settlement Costs	Temp	(4,493)	(2,378)	-	-	(6,871)	
997098	Provision for Rate Refund	Temp	(78,503)	312,287	(169,415)	-	64,368	
997099	Kettle Falls Diesel Leak	Temp	20,276	10,731	-	-	31,007	
997100	WA REC Amort	Temp	-	-	-	-	-	
997102	Amort Idaho Earnings Test (254229)	Temp	-	4,940	-	13,707	18,647	
997103	Def Project Compass	Temp	-	(140,404)	-	(35,309)	(175,712)	
997104	Spokane River TDG	Temp	-	(24,617)	-	-	(24,617)	
997105	WA Natural Gas Line Extension	Temp	-	-	642,319	-	642,319	
997107	MDM System	Temp	485,077	-	161,434	(52,290)	594,221	
997108	Provision for Rate Refund - Tax Reform	Temp	(1,728,821)	(1,210,955)	(458,440)	(727,083)	(4,125,299)	
997109	Tax Reform Amortization	Temp	754,398	16,184	165,033	1,824	33,162	
997110	FISERVE	Temp	110,758	51,836	71,112	33,283	(4,263)	
997114	AFUDC Debt CWIP	Temp	11,207	5,638	3,413	1,523	2,238	
997115	AFUDC Equity DFIT Deferral	Temp	(167,455)	(81,775)	(49,340)	(23,683)	(33,105)	
0	0	Temp	-	-	-	-	-	
			(1,019,393)	(1,686,888)	123,175	(263,290)	674	(2,845,723)

	Direct	Allocated	Temp Difference
	(2,425,712)	(2,374,568)	(541,149)
	1,406,319	687,680	(559,809)
	(2,542,325)	(2,374,720)	(880,233)
	(116,613)	(152)	(270,244)
			N/A
			Direct per ROO
			(116,613)
			(152)
			(339,084)
			289,565
			WNP3, KF
			Tax Reform
			Tax Reform & PGA

2-06-06

	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
EDAN	66.529%	33.471%				100.000% Note 12
GDAN			69.145%	30.855%		100.000% Note 12
CDA	46.660%	23.475%	14.209%	6.340%	9.316%	100.000% Note 7 x Note 12
CDAN	51.702%	26.012%	15.410%	6.876%		100.000% Note 9 x Note 12

Schedule M

GL DFIT

Injuries and Damages	A	-	-	-	-	-	-	-	-
Boulder Park Write Off	D		23,579				23,579		-
FAS106 Current Retiree Medical Accrual	A	(175,704)	(88,397)	(53,504)	(23,875)		(341,480)	(376,560)	0
Idaho PCA	D		(278,972)				(278,972)		-
DSM Book Amortization	D					4,968	4,968		(0)
Deferred Gas Credit and Refunds	D			(201,480)	(171,319)	205,001	(167,798)		(222,433) Idaho includes tax refi
Redemption Expense	A	(156,402)	(78,686)	(37,494)	(16,731)		(289,313)	(263,882)	0
Amort - Invest in Exch Pwr (405.92,.93,.95	D	(440,304)					(440,304)		176,122 Finish amortization as
DSM Tariff Rider	D	(530,064)	(512,481)				(1,042,544)		0 Difference in WA amo
FAS87 Current Pension Accrual	A	94,687	47,637	28,833	12,866		184,024	202,929	0
Kettle Falls Disallowance	D	87,808					87,808		(59,543) Finish amortization as
Uncollectibles	A					(353)	(353)	(3,793)	(0)
Senate Bill 408	D								-
Decoupling Mechanism	D	1,153,601	(131,561)	(764,755)	(148,227)	79,447	188,506		(0) added Prov for rate re
Interest Rate Swaps	A	2,300,757	1,157,520	700,610	312,638	459,361	4,930,885	4,930,885	0
BPA Residential Exchange	D	(6,318)	(3,678)				(9,996)		187 not material differenc
DSM Tariff Rider - 99 (G)	D			3,853	(11,193)	52,388	45,049		0
Montana Hydro Settlement	A	(684,304)	(344,276)				(1,028,580)	(1,028,580)	(0)
Segregate Direct vs Allocated	D	-	-				-		-
Washington Deferred Power Costs	D	(2,000,094)					(2,000,094)		(0)
Non-Monetary Power Costs	A	36,393	18,309				54,702	54,702	(0)
Nez Perce Settlement	D	4,622	(1,089)				3,532		-
Renewable Energy Certificate Fees	A	-	-				-		-
Spokane River Relicensing	D	(15,317)	(1,217)				(16,535)		-
Colstrip Settlement	D		-				-		-
Spokane River Relicensing PME	D	(9,726)	(5,669)				(15,396)		-
CDA Lake Settlement	A	(123,516)	(62,142)				(185,658)	(185,658)	(0)
Segregate Direct vs Allocated	D	(31,945)	(6,505)				(38,450)		-
Amortization - Unbilled Revenue Add-Ins	D	(7,555)	29,766	58,531	3,539	6,846	91,127		-
Regulatory Fee	D		-				-		-
Deferred Compensation	A	107,688	54,178	32,792	14,633	21,501	230,793	230,793	(0)
Paid Time Off	A	(31,978)	(16,088)	(9,738)	(4,345)	(6,385)	(68,533)	(68,533)	(0)
Customer Uncollectibles	A	(1,770)	(890)	(539)	(241)		(3,440)	(3,793)	0
FAS106 Post Retirement - OR	A					(35,080)	(35,080)	(376,560)	0
FAS87 Pension Benefits - OR	A					18,905	18,905	202,929	(0)
Redemption Expense Amortization - OR	A					(24,583)	(24,583)	(263,882)	0
Deferred O&M Colstrip & CS2	D		(414,389)				(414,389)		-
WA REC DEF	D	(122,486)	-				(122,486)		0
CDA Settlement Costs	A	(4,571)	(2,300)				(6,871)	(6,871)	0
Provision for Rate Refund	D	(78,504)	312,287	(169,415)			64,368		0
Kettle Falls Diesel Leak	A	20,629	10,378				31,007	31,007	(0)
WA REC Amort	D								-
Amort Idaho Earnings Test (254229)	D		4,940		13,707		18,647		0
Def Project Compass	D		(140,404)		(35,309)		(175,713)		0
Spokane River TDG	D		(24,617)				(24,617)		0
WA Natural Gas Line Extension	D			642,319			642,319		(0)
MDM System	D	485,077		161,434		(52,290)	594,221		(0)
Provision for Rate Refund - Tax Reform	D	(1,712,499)	(1,194,771)	(457,918)	(220,609)	(693,922)	(4,279,718)		154,419 look at combined with
Tax Reform Amortization	D	738,075		164,511			902,586		68,014 and Idaho PGA
FISERVE	D	110,758	51,836	71,112	33,283	(4,263)	262,726		(0)
AFUDC Debt CWIP	A	11,207	5,638	3,413	1,523	2,238	24,019	24,019	(0)
AFUDC Equity DFIT Deferral	D	(167,455)	(81,775)	(49,340)	(23,683)	(33,105)	(355,357)		0
0									-
		(1,149,209)	(1,673,837)	123,225	(263,342)	674	(2,962,489)		116,766

		129,816	(13,051)	(51)	51	0	116,766	Temp Difference
	D	(2,542,325)	(2,374,719)	(541,149)	(559,809)	(434,929)	(6,452,932)	Direct
	A	1,393,116	700,882	664,374	296,468	435,603	3,490,443	Allocated
		(101,218)	28,673	100	(103)	(0)	(72,549)	Plant & Flow Through
		28,598	15,622	49	(52)	-	44,217	Overall Difference

2.06-07

AVISTA UTILITIES
ITC AMORTIZATION

	2009	2010	2011	2012	2016	Total	
	Noxon #1	Noxon #3	Noxon #2	Noxon #4	Nine Mile		
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,750,955	64,728,195		
ITC Rate	30%	30%	30%	30%	30%		
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(19,418,459)	(32,354,982)	
2017 Auditors or Return to Accrual Adjustment	(96,736)	(18)	41,265	36,586	834,644		
2016 Adjusted ITC Balance	(4,767,340)	(2,231,025)	(2,524,998)	(2,124,421)	(18,285,069)	(29,932,853)	
Amortization:							
2009	(44,251)					(44,251)	
2010	(88,502)	(20,746)				(109,248)	
2011	(88,502)	(41,494)	(23,431)			(153,427)	
2012	(88,502)	(41,493)	(46,859)	(19,377)		(196,231)	
2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Feb	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Mar	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Apr	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
May	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jun	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jul	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Aug	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Sep	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Oct	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Nov	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Dec	(6,720)	(3,156)	(3,569)	(2,956)		(16,401)	revised to 65 year life
2014	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
2015	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
2016	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)	
2017	(82,199)	(37,812)	(42,084)	(34,824)	(149,376)	(346,295)	
2018	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	Revised Amort for Remaining years
2019	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2070	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2071	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2072	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2073	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2074	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2075		(37,812)	(42,084)	(34,824)	(287,868)	(402,588)	
2076			(42,084)	(34,824)	(287,868)	(364,776)	
2077				(34,824)	(287,868)	(322,692)	
2078					(287,868)	(287,868)	
2079					(287,868)	(287,868)	
2080					(287,868)	(287,868)	
Total Amortization	(5,407,121)	(2,489,451)	(2,770,338)	(2,288,543)	(18,583,806)	(31,539,259)	
Variance - Will Adjust in final year.	(259)	117	(42)	157	9	815,723	
Restating Adjustment:		65.39%	34.61%				
Restating ITC Amortization	Annual	System	WA	ID			
Test Period ITC Amortization	1/1/18-12/31/18	(484,788)	(317,003)	(167,785)			
Adjustment		(484,788)	(317,003)	(167,785)			
		-	-	-			

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility 2.07 E-OSC
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(57) ✓
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(57)
25	Total Electric Expenses	(57)
26	OPERATING INCOME BEFORE FIT	57
FEDERAL INCOME TAX		
27	Current Accrual	12
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$45
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Non-Utility --	OSC-2 \$ 117,869	\$83,190	\$24,178	\$10,501
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.595%	72.272%	
Allocation to WA by service	<u>\$74,538</u>	<u>\$57,064</u>	<u>\$17,474</u>	
Adjustment to remove portion of office space for Non-Utility		-57,064	-17,474	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 2/27/2019

Mgr. Review: Jmc

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2018**

Total hours charged **OSC-3** 37,036

(Excluding Executive Officers)

Hours charged 31,418

FTEs 15.11 a

Standard office space 82 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$3,765 d Annual Cost/Workstation

\$ 91,539 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** 5,617

FTEs 2.70 a

Average Executive Square footage 169 b square feet
\$27.99 c Office Space Cost / per sq ft.
\$5,019 d Annual Cost/Workstation

\$ 26,330 a*b*c+ a*d

\$ 117,869 All Employees

OSC-1

Notes:

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: _____

Date: 2/27/2019

Mgr. Review: Jma

Expenditure Type (Multiple Items)
Project Name (All)

Sum of Transaction Quantity Expenditure Org	Total
A02	2
A04	81
A07	135
A08	63
A39	22
A50	52
A56	1
A57	131
B02	46
B04	2
B07	53
B09	38
B16	5,938
B53	9
B54	37
C04	166
C08	20
C09	16
C11	21
C19	23
C51	71
C54	6
C56	9
D08	8
D09	17
D53	8
D54	203
D55	1
D56	43
E01	5,617
E02	40
E07	69
E09	9
E14	249
E19	1
E55	11
E56	1
F08	27
F39	38
F50	5
F52	12
F53	1,150
F54	128
F55	259
G02	32
G07	12
G51	12
G53	798
G54	5
H04	85

2.07-04

H07	8
H14	1,113
H51	3
H54	1
J07	79
J09	32
J50	3,384
J54	168
K02	137
K08	59
K50	3
K51	9
L08	20
L39	239
M02	32
M07	67
M08	132
M09	8
M11	23
M54	3,627
N02	40
N08	118
N09	115
N50	19
P03	19
P07	118
P08	266
P09	133
P51	2
P53	981
P99	1,509
R07	15
R08	3
R11	4,243
R51	4
R54	41
S50	25
S52	45
S54	2,335
T07	32
T08	43
T51	12
T52	69
T54	141
U01	57
V08	73
V50	926
W01	3
W09	90
W39	5
X09	48
X19	46
X39	60
Y01	110
Y54	24

2.07-05

Y55	270
Z08	2
Z89	81
Grand Total	<u>37,036</u>

2.08

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

Line No.	DESCRIPTION	Restate Excise Taxes 2.08 E-RET
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	26 ✓
16	Total Distribution	26
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	26
26	OPERATING INCOME BEFORE FIT	(26)
FEDERAL INCOME TAX		
27	Current Accrual	(5)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$21)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jmo

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2018

* Actual Payments:	Electric	Gas
January/18	RET-4 2,162,634	RET-4 1,049,805
February/18	RET-4 1,838,360	RET-4 760,366
March/18	RET-4 1,790,327	RET-4 788,703
April/18	RET-4 1,671,580	RET-4 565,386
May/18	RET-4 1,448,209	RET-4 327,122
June/18	RET-4 1,541,845	RET-4 205,859
July/18	RET-4 1,513,250	RET-4 122,184
August/18	RET-4 1,771,172	RET-4 125,042
September/18	RET-4 1,626,626	RET-4 181,381
October/18	RET-4 219,998	RET-4 282,313
November/18	RET-4 1,647,722	RET-4 449,488
December/18	RET-4 1,944,784	RET-4 679,635
Total Actual Payments	19,176,507 ✓	5,537,283 ✓
Add Back: Credits for Solar REC's Paid to Customers	RET-4 1,885,454 ✓	0
Total Paid adjusted for credits to customers	<u>21,061,962</u>	<u>5,537,283</u>
Washington State Excise Tax amount reflected in results	RET-2 21,035,580	RET-2 5,537,566
Timing Difference -Remove Dec 2017 Entry Recorded in Jan 2018	RET-2 (6,728) ✓	RET-2 666 ✓
Timing Difference -Add Dec 2018 Entry Recorded in Jan 2019	RET-3 33,109 ✓	RET-3 (949) ✓
Total Expense	<u>\$21,061,962</u>	<u>\$5,537,283</u>
Adjustment of Washington State Excise Tax	26,381	(283)

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (174,410.33) ✓	RET-4 (116,273.56) ✓
	LIHEAP Tax credit benefit to acct 908610	RET-3 174,410.33	RET-3 116,273.56
		<u>0.00</u>	<u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

Transaction Analysis Selection: Accounting Period : '2018%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	
908610	ED	WA	August 2018 LIHEAP from St. of WA DOR	72851.95	72,851.95	-	-	
			July 2018 LIHEAP from St. of WA DOR	93799.51	93,799.51	-	-	
			September 2018 LIHEAP from St. of WA DOR	7758.87	7,758.87	-	-	
				RET-1	174,410.33	174,410.33	-	-
	GD	WA	August 2018 LIHEAP from St. of WA DOR	48,567.96	-	48,567.96	-	
			July 2018 LIHEAP from St. of WA DOR	62,533.01	-	62,533.01	-	
			September 2018 LIHEAP from St. of WA DOR	5,172.59	-	5,172.59	-	
				RET-1	116,273.56	-	116,273.56	-
	Total				290,683.89	174,410.33 ✓	116,273.56 ✓	-

Transaction Analysis Selection: Accounting Period : '201801' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,045,143.77	2,045,143.77	.00	.00
			WA Electric Excise Tax True Up December 2018	RET-1 33,109.10 ✓	33,109.10 ✓	.00	.00
			WA Natural gas "Other" Dec 2018 True Up	-138.79	-138.79	.00	.00
			WA Natural gas "Other" Jan 2019 Estimate	505.00	505.00	.00	.00
			Sub-total	2,078,619.08	2,078,619.08	.00	.00
GD	WA	WA Gas Excise Tax Current Month	768,554.90	.00	768,554.90	.00	
		WA Gas Excise Tax True Up December 2018	RET-1 -948.92	.00	-948.92 ✓	.00	
		Sub-total	767,605.98	.00	767,605.98	.00	
Total				2,846,225.06	2,078,619.08	767,605.98	.00

Prep by: _____

2-08-03

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>STATE BUSINESS & OCCUPATION TAX</u>		<u>Summary</u>	<u>January/18</u>	<u>February/18</u>	<u>March/18</u>	<u>April/18</u>	<u>May/18</u>	<u>June/18</u>	<u>July/18</u>	<u>August/18</u>	<u>September/18</u>	<u>October/18</u>	<u>November/18</u>	<u>December/18</u>
STATE PUBLIC UTILITY TAX														
<u>Power - Electricity Addendum</u>														
Gross Amount		550,499,809.70	56,383,746.80	48,110,420.97	47,228,146.52	44,625,583.26	39,017,262.04	41,981,729.76	43,557,262.30	49,924,684.12	44,013,531.13	40,895,438.70	43,801,526.47	50,960,477.64
Deductions		2,238,025.33	225,040.82	91,110.45	81,112.71	258,946.22	236,544.29	270,267.17	298,006.28	232,929.96	152,362.02	122,984.84	121,185.33	147,535.24
Taxable Amount		548,261,784.37	56,158,705.98	48,019,310.52	47,147,033.81	44,366,637.04	38,780,717.75	41,711,462.59	43,259,256.02	49,691,754.16	43,861,169.11	40,772,453.86	43,680,341.14	50,812,942.40
Tax Due @	0.038734	21,236,371.96	2,175,251.32	1,859,979.97	1,826,193.21	1,718,497.32	1,502,132.32	1,615,651.79	1,675,604.02	1,924,760.41	1,698,918.52	1,579,280.23	1,691,914.33	1,968,188.51
Renewable Energy Credit	RET-I	(1,885,454.38)	(12,617.37)	(21,620.21)	(35,866.61)	(46,916.86)	(53,923.01)	(73,806.75)	(68,554.26)	(80,736.78)	(64,533.330)	(1,359,282.40)	(44,192.35)	(23,404.45)
60% Allocated LIHEAP Credit	RET-I	(174,410.33)	0.00	0.00	0.00	0.00	0.00	0.00	(93,799.51)	(72,851.95)	(7,758.870)		0.00	0.00
Total Electric Tax:		19,176,507.24	2,162,633.95	1,838,359.76	1,790,326.60	1,671,580.46	1,448,209.31	1,541,845.04	1,513,250.25	1,771,171.68	1,626,626.32	219,997.83	1,647,721.98	1,944,784.06
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I
<u>Gas Distribution Addendum</u>														
Gross Amount		147,098,504.34	27,265,131.64	19,742,743.21	20,469,842.41	14,733,461.24	8,538,248.43	5,398,437.09	4,859,975.70	4,553,297.47	4,868,286.58	7,342,744.90	11,670,463.47	17,655,872.21
Deductions		329,113.09	11,627.86	3,231.72	(5,324.02)	55,745.00	45,973.86	54,225.95	64,630.55	46,293.31	25,257.94	13,743.86	1,525.21	12,181.85
Taxable Amount		146,769,391.25	27,253,503.78	19,739,511.49	20,475,166.43	14,677,716.24	8,492,274.57	5,344,211.14	4,795,345.15	4,507,004.16	4,843,028.64	7,329,001.04	11,668,938.26	17,643,690.36
Tax Due @	0.03852	5,653,556.95	1,049,804.97	760,365.98	788,703.41	565,385.63	327,122.42	205,859.01	184,716.70	173,609.80	186,553.46	282,313.12	449,487.50	679,634.95
40% Allocated LIHEAP Credit	RET-I	(116,273.56)	0.00	0.00	0.00	0.00	0.00	0.00	(62,533.01)	(48,567.96)	(5,172.590)	0.00	0.00	0.00
Total Gas Tax:		5,537,283.39	1,049,804.97	760,365.98	788,703.41	565,385.63	327,122.42	205,859.01	122,183.69	125,041.84	181,380.87	282,313.12	449,487.50	679,634.95
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I

Prep by: _____

2-08-04

2-09

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

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2,09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(62)
15	Taxes	-
16	Total Distribution	(62)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(62)
26	OPERATING INCOME BEFORE FIT	62
FEDERAL INCOME TAX		
27	Current Accrual	13
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$49
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

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Avista Utilities
 Property Dispositions
 Twelve Months ended December 31, 2018

ELECTRIC Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860
2009	35,772		3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483			1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)				(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0					0	0	0	0	0	0	0	0
2013	0						0	0	0	0	0	0	0
2014	234,734							23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354								20,435	20,435	20,435	20,435	204,354
2016	120,036									12,004	12,004	12,004	120,036
2017	36,793										3,679	3,679	36,793
2018	(24,249)											(2,425)	(24,249)
Total	1,838,461	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	61,765	1,838,456

GAS Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2008	3,452	345	345	345	345	345	345	345	345	345	347		3,452
2009	1,496		150	150	150	150	150	150	150	150	150	146	1,496
2010	426			43	43	43	43	43	43	43	43	43	426
2011	0				0	0	0	0	0	0	0	0	0
2012	0					0	0	0	0	0	0	0	0
2013	0						0	0	0	0	0	0	0
2014	56,272							5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065								3,707	3,707	3,707	3,707	37,065
2016	31,613									3,161	3,161	3,161	31,613
2017	0										0	0	0
2018	0											0	0
Total	259,919	13,306	3,997	3,330	2,938	406	620	6,241	9,885	13,033	13,035	12,684	259,931

Prep by: _____ 1st Review: _____

Date: 2/27/2019 Mgr. Review: *[Signature]*

10-100-E

Avista Utilities
 Property Dispositions
 9 Months ended September 30, 2018

<u>Description</u>		<u>Gain (Loss)</u>	<u>Svc/ Juris Alloc</u>	<u>Total Electric</u>	<u>WA Electric</u>	<u>ID Electric</u>	<u>North Gas</u>	<u>WA Gas</u>	<u>ID Gas</u>	<u>OR Gas</u>	<u>TOTAL</u>
1 Transmission Land	NGL-3	(1,000)	ED.AN	(1,000)	(654)	(346)					(1,000)
2 Colstrip Land	NGL-3	4,519	ED.AN	4,519	2,955	1,564					4,519
3 Marshall Sub	NGL-3	(26,551)	ED.WA	(26,551)	(26,551)	-	0	-	0	0	(26,551)
4	NGL-3	0	ED.AN	-	-	-					0
Total Gain (Loss)		\$ (23,031)		\$ (23,031)	\$ (24,249)	\$ 1,218	\$ -	\$ -	\$ -	\$ -	\$ (23,031)
Net Gain for Amortization (421100 & 421200)		<u>\$ (23,031)</u>		<u>\$ (23,031)</u>	<u>\$ (24,249)</u>	<u>\$ 1,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,031)</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	65.390%	34.610%							
4 (Jurisdictional 4-Factor)		100.000%	68.595%	31.405%	100.000%	72.272%	27.728%				
7 CD.AA		100.000%	70.578%		20.513%					8.909%	

2-09-02

SCHEDULE 27
For Nine Months Ended September 30, 2018
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Transmission Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:	1,000		
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property			(1,000)
2. (a) Brief Description of Property Disposed:	Colstrip		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price	4,519		
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			4,519.35 ED.WA.360200
3. (a) Brief Description of Property Disposed:	Land Sale - Marshall Sub		
(b) Permanent Record Reference			
(c) Date Property disposed of	10.2018		
(d) Primary Plant Account Credited			
(e) Gross Sale Price	607,000		
(f) Expense of Sale	51,539		
(g) Original Cost:	582,012		
(h) Accumulated Depreciation	-		
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(26,550.57) ED.WA.350.200
4. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			

Gains on adjustment	(23,031.22) ✓
Gains/Losses from 2017 recorded in 2018 (excluded in 2018)	9,780.98
Balance at 8/30/2018	<u>(13,250.24)</u>

Accounting	Accounting	FERC A Company	Service Jurisdiction		STATIND	Journal Name	Transaction Amount	Transaction Description
2018	201801	421100 001	ED	AN	DL	RETIREMENT RETIREMENT USD	9.13	1
2018	201801	421100 001	GD	OR	DL	RETIREMENT RETIREMENT USD	1,505.67	1
2018	201801	421100 001	ZZ	ZZ	DL	RETIREMENT RETIREMENT USD	(11,295.78)	-1
2018	201804	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201804 Reve	(1,456.20)	Journal Import Created
2018	201805	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201805 Reve	(1,587.45)	Journal Import Created
2018	201806	421100 001	ED	AN	DL	RETIREMENT RETIREMENT USD	1,000.00	1
2018	201807	421100 001	ED	AN	DL	AVA REVCOL USD DL JOURNAL 201807 Reve	(1,475.70)	Journal Import Created
2018	201810	421100 001	ZZ	ZZ	DL	605-CASH BOOK - 10212018 - 10242018 - 1	(555,461.43)	LAND SALE - MARSHALL SUB
2018	201810	421100 001	ZZ	ZZ	DL	RETIREMENT RETIREMENT USD	582,012.52	1
							<u>13,250.76</u>	

Colstrip	(4,519.35)
Marshall Sub	26,551.09
Transmission Land	1,000.00
2017	<u>(9,780.98)</u>
Net	<u>13,250.76</u>

2018-01-27

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

Line No.	DESCRIPTION	Weather Normalization	
		2.10	E-WN
	REVENUES		
1	Total General Business	\$2,745	✓
2	Interdepartmental Sales	-	
3	Sales for Resale	-	
4	Total Sales of Electricity	2,745	
5	Other Revenue	(2,110)	✓
6	Total Electric Revenue	635	
	EXPENSES		
	Production and Transmission		
7	Operating Expenses	-	
8	Purchased Power	-	
9	Depreciation/Amortization	-	
10	Regulatory Amortization	-	
11	Taxes	-	
12	Total Production & Transmission	-	
	Distribution		
13	Operating Expenses	-	
14	Depreciation/Amortization	-	
15	Taxes	106	
16	Total Distribution	106	
17	Customer Accounting	10	
18	Customer Service & Information	-	
19	Sales Expenses	-	
	Administrative & General		
20	Operating Expenses	5	
21	Depreciation/Amortization	-	
22	Regulatory Deferrals/Amortization	-	
23	Taxes	-	
24	Total Admin. & General	5	
25	Total Electric Expenses	121	
26	OPERATING INCOME BEFORE FIT	514	
	FEDERAL INCOME TAX		
27	Current Accrual	108	
28	Debt Interest	-	
29	Deferred Income Taxes	-	
30	Amortized ITC - Noxon	-	
31	NET OPERATING INCOME	\$406	
	RATE BASE		
	PLANT IN SERVICE		
32	Intangible	\$0	
33	Production	-	
34	Transmission	-	
35	Distribution	-	
36	General	-	
37	Total Plant in Service	-	
	ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-	
39	Production	-	
40	Transmission	-	
41	Distribution	-	
42	General	-	
43	Total Accumulated Depreciation	-	
44	NET PLANT	-	
45	DEFERRED TAXES	-	
46	Net Plant After DFIT	-	
47	DEFERRED DEBITS AND CREDITS & OTHER	-	
48	WORKING CAPITAL	-	
49	TOTAL RATE BASE	\$0	

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12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
Revenue Adjustment													
WA Sch 1	\$2,716,626	\$1,719,956	(\$637,559)	(\$130,993)	(\$32,391)	\$1,039,192	\$775,666	(\$1,716,105)	(\$701,728)	\$600,657	\$133,021	\$251,526	\$1,415,384
WA Sch 11	\$131,203	\$160,216	(\$58,984)	(\$12,049)	(\$3,513)	\$37,107	\$78,751	(\$210,989)	(\$86,587)	\$72,173	\$10,319	\$16,571	\$128,188
WA Sch 21	(\$102,857)	\$62,862	(\$23,211)	(\$4,753)	(\$2,568)	(\$50,118)	\$53,096	(\$181,265)	(\$74,598)	\$63,074	\$3,227	\$1,339	\$50,058
Total WA	\$2,744,972	\$1,943,034	(\$719,754)	(\$147,795)	(\$38,472)	\$1,026,181	\$907,513	(\$2,108,359)	(\$862,913)	\$735,904	\$146,567	\$269,436	\$1,593,630
	62%	65%	64%	65%	67%	62%	68%	70%	70%	69%	66%	65%	66%
Decoupling Revenue Offset													
		0.01641	0.01641	0.01641	0.01641	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900
WA Sch 1	\$2,180,760	\$1,408,634	(\$522,157)	(\$107,282)	(\$26,528)	\$825,575	\$616,219	(\$1,363,341)	(\$557,480)	\$477,185	\$105,677	\$199,822	\$1,124,436
WA Sch 11	\$103,889	\$128,532	(\$47,319)	(\$9,666)	(\$2,818)	\$28,654	\$60,812	(\$162,928)	(\$66,863)	\$55,733	\$7,968	\$12,796	\$98,988
WA Sch 21	(\$71,279)	\$46,591	(\$17,203)	(\$3,523)	(\$1,903)	(\$35,309)	\$37,407	(\$127,703)	(\$52,555)	\$44,436	\$2,274	\$943	\$35,266
Total WA	\$2,213,370	\$1,583,757	(\$586,679)	(\$120,471)	(\$31,249)	\$818,920	\$714,438	(\$1,653,972)	(\$676,898)	\$577,354	\$115,919	\$213,561	\$1,258,690
Revenue Related Expenses	(\$103,313)	0.046677 Decoupling Mechanism revenue conversion factor											
Decoupling Adjustment	(\$2,110,057)												
Revenue not captured in Decoupling													
WA Sch 1	\$535,866	\$311,322	(\$115,402)	(\$23,711)	(\$5,863)	\$213,617	\$159,447	(\$352,764)	(\$144,248)	\$123,472	\$27,344	\$51,704	\$290,948
WA Sch 11	\$27,314	\$31,684	(\$11,665)	(\$2,383)	(\$695)	\$8,453	\$17,939	(\$48,061)	(\$19,724)	\$16,440	\$2,351	\$3,775	\$29,200
WA Sch 21	(\$31,578)	\$16,271	(\$6,008)	(\$1,230)	(\$665)	(\$14,809)	\$15,689	(\$53,562)	(\$22,043)	\$18,638	\$953	\$396	\$14,792
Total WA	\$531,602	\$359,277	(\$133,075)	(\$27,324)	(\$7,223)	\$207,261	\$193,075	(\$454,387)	(\$186,015)	\$158,550	\$30,648	\$55,875	\$334,940
ID Sch													
ID Sch 1	\$1,642,887	\$924,738	(\$344,222)	(\$70,187)	(\$15,501)	\$637,612	\$353,946	(\$712,945)	(\$291,941)	\$252,293	\$66,612	\$132,156	\$710,326
ID Sch 11	\$65,005	\$95,656	(\$35,800)	(\$7,301)	(\$2,278)	\$16,709	\$46,309	(\$127,233)	(\$51,959)	\$44,736	\$5,647	\$8,934	\$71,585
ID Sch 21	(\$12,086)	\$47,887	(\$18,073)	(\$3,622)	(\$1,253)	(\$16,236)	\$23,878	(\$77,599)	(\$31,747)	\$27,148	\$1,778	\$1,546	\$34,207
Total ID	\$1,695,806	\$1,068,281	(\$398,095)	(\$81,110)	(\$19,032)	\$638,085	\$424,133	(\$917,777)	(\$375,647)	\$324,177	\$74,037	\$142,636	\$816,118
	38%	35%	36%	35%	33%	38%	32%	30%	30%	31%	34%	35%	34%
FCA Revenue Offset													
		0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488	0.02488
ID Sch 1	\$1,226,011	\$694,133	(\$258,382)	(\$52,684)	(\$11,635)	\$478,608	\$260,700	(\$525,121)	(\$215,030)	\$185,827	\$49,063	\$97,340	\$523,192
ID Sch 11	\$43,228	\$63,530	(\$23,777)	(\$4,849)	(\$1,513)	\$11,097	\$29,465	(\$80,953)	(\$33,059)	\$28,464	\$3,593	\$5,684	\$45,546
ID Sch 21	(\$6,021)	\$26,933	(\$10,165)	(\$2,037)	(\$705)	(\$9,131)	\$12,536	(\$40,740)	(\$16,668)	\$14,253	\$933	\$811	\$17,959
Total ID	\$1,263,218	\$784,596	(\$292,324)	(\$59,570)	(\$13,853)	\$480,574	\$302,701	(\$646,814)	(\$264,757)	\$228,544	\$53,589	\$103,835	\$586,697
Revenue Related Expenses	(\$7,375)	0.005838 Fixed Cost Adjustment Mechanism revenue conversion factor											
FCA Adjustment	(\$1,255,843)												
Revenue not captured in FCA													
ID Sch 1	\$416,876	\$230,605	(\$85,840)	(\$17,503)	(\$3,866)	\$159,004	\$93,246	(\$187,824)	(\$76,911)	\$66,466	\$17,549	\$34,816	\$187,134
ID Sch 11	\$21,777	\$32,126	(\$12,023)	(\$2,452)	(\$765)	\$5,612	\$16,844	(\$46,280)	(\$18,900)	\$16,272	\$2,054	\$3,250	\$26,039
ID Sch 21	(\$6,065)	\$20,954	(\$7,908)	(\$1,585)	(\$548)	(\$7,105)	\$11,342	(\$36,859)	(\$15,079)	\$12,895	\$845	\$735	\$16,248
Total ID	\$432,588	\$283,685	(\$105,771)	(\$21,540)	(\$5,179)	\$157,511	\$121,432	(\$270,963)	(\$110,890)	\$95,633	\$20,448	\$38,801	\$229,421
Total Revenue													
	\$4,440,778	\$3,011,315	(\$1,117,849)	(\$228,905)	(\$57,504)	\$1,664,266	\$1,331,646	(\$3,026,136)	(\$1,238,560)	\$1,060,081	\$220,604	\$412,072	\$2,409,748
WA ERM RRC													
	\$506,919	\$342,857	(\$126,992)	(\$26,075)	(\$6,892)	\$197,552	\$184,031	(\$433,103)	(\$177,301)	\$151,123	\$29,212	\$53,257	\$319,250
ID PCA LCAR													
	\$429,978	\$281,975	(\$105,134)	(\$21,410)	(\$5,148)	\$156,561	\$120,701	(\$269,329)	(\$110,222)	\$95,057	\$20,324	\$38,566	\$228,037
Total Expense	\$936,897	\$624,832	(\$232,126)	(\$47,485)	(\$12,040)	\$354,113	\$304,732	(\$702,432)	(\$287,523)	\$246,180	\$49,536	\$91,823	\$547,287
Estimated Margin	\$27,293	\$18,130	(\$6,720)	(\$1,379)	(\$362)	\$10,659	\$9,775	(\$22,918)	(\$9,382)	\$8,003	\$1,560	\$2,853	\$17,074

Prep by: _____ 1st Review: _____

2.10-01

12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,520	1,105	914	772	542	304	136	27	30	160	529	864	1,137
Actual DDH	6,064	960	968	783	543	125	103	15	24	169	517	836	1,021
Unbilled DDH	456	145	-54	-11	-1	179	33	12	6	-9	12	28	116
Normal DDC	495	0	0	0	0	14	51	209	180	40	1	0	0
Actual DDC	573	0	0	0	1	37	31	280	209	15	0	0	0
Unbilled DDC	-78	0	0	0	-1	-23	20	-71	-29	25	1	0	0

Rate Group

WA Res Sched 1	29,585,305	18,971,503	-7,032,417	-1,444,882	-357,275	11,243,016	8,391,924	-18,566,532	-7,591,998	6,498,512	1,439,157	2,721,258	15,313,039
No of Cust	215,661	215,194	214,194	216,041	214,967	215,095	214,825	215,404	215,645	214,119	218,385	216,937	217,120
Usage/DDH		0.608	0.608	0.608	0.448	0.448	0.448	0.000	0.000	0.000	0.448	0.448	0.608
Usage/DDC		0.000	0.000	0.000	1.214	1.214	1.214	1.214	1.214	1.214	1.214	1.214	0.000
WA Res Sched 11	926,791	452,138	-164,914	-33,834	-6,447	354,030	161,503	-287,236	-116,303	99,373	34,729	70,756	362,996
No of Cust	9,490	9,565	9,368	9,435	9,384	9,434	9,405	9,564	9,481	9,397	9,671	9,572	9,599
Usage/DDH		0.326	0.326	0.326	0.264	0.264	0.264	0.000	0.000	0.000	0.264	0.264	0.326
Usage/DDC		0.000	0.000	0.000	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0.423	0.000
WA Com Sched 11	591,182	1,449,281	-535,408	-109,244	-35,624	71,683	775,708	-2,232,177	-917,681	762,507	87,246	124,347	1,150,544
No of Cust	22,557	22,716	22,534	22,571	22,377	22,556	22,549	22,537	22,684	21,864	23,210	22,543	22,542
Usage/DDH		0.440	0.440	0.440	0.197	0.197	0.197	0.000	0.000	0.000	0.197	0.197	0.440
Usage/DDC		0.000	0.000	0.000	1.395	1.395	1.395	1.395	1.395	1.395	1.395	1.395	0.000
WA Ind Sched 11	60,324	29,354	-10,501	-2,122	-270	19,161	6,934	-10,127	-4,104	3,396	1,739	3,566	23,298
No of Cust	126	127	122	121	127	126	125	126	125	120	133	128	126
Usage/DDH		1.594	1.594	1.594	0.995	0.995	0.995	0.000	0.000	0.000	0.995	0.995	1.594
Usage/DDC		0.000	0.000	0.000	1.132	1.132	1.132	1.132	1.132	1.132	1.132	1.132	0.000
WA Res Sched 21	225,385	148,777	-54,252	-11,051	-2,879	90,956	68,892	-150,472	-61,460	55,238	11,714	20,819	109,103
No of Cust	47	48	47	47	47	49	48	47	47	49	49	46	44
Usage/DDH		21.376	21.376	21.376	16.164	16.164	16.164	0.000	0.000	0.000	16.164	16.164	21.376
Usage/DDC		0.000	0.000	0.000	45.092	45.092	45.092	45.092	45.092	45.092	45.092	45.092	0.000
WA Com Sched 21	-1,886,536	790,739	-293,650	-60,157	-37,629	-870,391	756,862	-2,668,582	-1,098,694	925,697	38,465	0	630,804
No of Cust	1,761	1,770	1,765	1,775	1,754	1,764	1,764	1,752	1,766	1,726	1,793	1,734	1,765
Usage/DDH		3.081	3.081	3.081	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.081
Usage/DDC		0.000	0.000	0.000	21.453	21.453	21.453	21.453	21.453	21.453	21.453	21.453	0.000
WA Ind Sched 21	68,643	52,003	-18,200	-3,755	0	0	0	0	0	0	0	0	38,595
No of Cust	77	83	78	79	75	79	75	79	77	71	81	75	77
Usage/DDH		4.321	4.321	4.321	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.321
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

2-16-02

12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	16,755,498	9,268,696	-3,450,152	-703,489	-155,370	6,390,820	3,747,841	-7,549,185	-3,091,284	2,671,464	705,338	1,399,364	7,521,455
No of Cust	107,925	107,432	107,381	107,485	107,448	107,481	107,428	107,727	108,000	108,266	108,597	108,883	108,975
Usage/DDH		0.595	0.595	0.595	0.459	0.459	0.459	0.000	0.000	0.000	0.459	0.459	0.595
Usage/DDC		0.000	0.000	0.000	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.987	0.000
ID Res Sched 11	370,026	181,932	-67,641	-13,804	-1,939	122,113	49,474	-79,334	-32,632	28,162	11,237	23,669	148,789
No of Cust	5,427	5,385	5,376	5,386	5,386	5,397	5,384	5,398	5,436	5,442	5,500	5,525	5,505
Usage/DDH		0.233	0.233	0.233	0.153	0.153	0.153	0.000	0.000	0.000	0.153	0.153	0.233
Usage/DDC		0.000	0.000	0.000	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.207	0.000
ID Com Sched 11	483,012	1,094,906	-410,246	-83,694	-28,583	95,808	622,193	-1,769,060	-722,123	621,705	70,384	105,108	886,614
No of Cust	16,037	15,897	15,994	16,018	16,004	16,000	16,057	16,044	16,034	16,013	16,184	16,111	16,091
Usage/DDH		0.475	0.475	0.475	0.233	0.233	0.233	0.000	0.000	0.000	0.233	0.233	0.475
Usage/DDC		0.000	0.000	0.000	1.553	1.553	1.553	1.553	1.553	1.553	1.553	1.553	0.000
ID Ind Sched 11	22,240	14,415	-5,368	-1,059	-233	7,629	5,360	-11,744	-4,876	4,169	943	1,838	11,166
No of Cust	123	126	126	122	123	122	120	121	123	122	123	125	122
Usage/DDH		0.789	0.789	0.789	0.525	0.525	0.525	0.000	0.000	0.000	0.525	0.525	0.789
Usage/DDC		0.000	0.000	0.000	1.367	1.367	1.367	1.367	1.367	1.367	1.367	1.367	0.000
ID Res Sched 21	48,888	35,306	-14,792	-3,013	-610	14,016	14,003	-33,447	-12,902	12,431	2,018	4,103	31,775
No of Cust	18	16	18	18	18	18	18	18	17	19	17	19	18
Usage/DDH		15.218	15.218	15.218	7.713	7.713	7.713	0.000	0.000	0.000	7.713	7.713	15.218
Usage/DDC		0.000	0.000	0.000	26.171	26.171	26.171	26.171	26.171	26.171	26.171	26.171	0.000
ID Com Sched 21	-796,753	602,053	-222,904	-45,673	-20,475	-473,684	410,296	-1,448,017	-593,187	505,859	20,455	0	468,524
No of Cust	1,019	1,028	1,022	1,028	1,022	1,028	1,024	1,018	1,021	1,010	1,021	1,008	1,000
Usage/DDH		4.039	4.039	4.039	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.039
Usage/DDC		0.000	0.000	0.000	20.034	20.034	20.034	20.034	20.034	20.034	20.034	20.034	0.000
ID Ind Sched 21	504,038	204,832	-80,161	-15,012	-957	174,117	31,565	0	0	0	11,478	25,420	152,756
No of Cust	59	59	62	57	59	60	59	59	60	58	59	56	55
Usage/DDH		23.943	23.943	23.943	16.212	16.212	16.212	0.000	0.000	0.000	16.212	16.212	23.943
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	46,958,043	33,295,935	-12,360,606	-2,530,789	-648,291	17,239,274	15,042,555	-34,805,913	-14,247,244	12,188,513	2,434,903	4,500,248	26,849,458
WA subtotal	29,571,094	21,893,795	-8,109,342	-1,665,045	-440,124	10,908,455	10,161,823	-23,915,126	-9,790,240	8,344,723	1,613,050	2,940,746	17,628,379
ID subtotal	17,386,949	11,402,140	-4,251,264	-865,744	-208,167	6,330,819	4,880,732	-10,890,787	-4,457,004	3,843,790	821,853	1,559,502	9,221,079
Summarize by Schedule													
WA Sch 1	29,585,305	18,971,503	-7,032,417	-1,444,882	-357,275	11,243,016	8,391,924	-18,566,532	-7,591,998	6,498,512	1,439,157	2,721,258	15,313,039
WA Sch 11	1,578,297	1,930,773	-710,823	-145,200	-42,341	444,874	944,145	-2,529,540	-1,038,088	865,276	123,714	198,669	1,536,838
WA Sch 21	-1,592,508	991,519	-366,102	-74,963	-40,508	-779,435	825,754	-2,819,054	-1,160,154	980,935	50,179	20,819	778,502
ID Sch 1	16,755,498	9,268,696	-3,450,152	-703,489	-155,370	6,390,820	3,747,841	-7,549,185	-3,091,284	2,671,464	705,338	1,399,364	7,521,455
ID Sch 11	875,278	1,291,253	-483,255	-98,557	-30,755	225,550	677,027	-1,860,138	-759,631	654,036	82,564	130,615	1,046,569
ID Sch 21	-243,827	842,191	-317,857	-63,698	-22,042	-285,551	455,864	-1,481,464	-606,089	518,290	33,951	29,523	653,055

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

2-10-03

12.2018	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1		0.09066	0.09066	0.09066	0.09066	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243
WA Sch 11		0.08298	0.08298	0.08298	0.08298	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341
WA Sch 21		0.06340	0.06340	0.06340	0.06340	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430
ERM RRC		0.01566	0.01566	0.01566	0.01566	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1		0.09977	0.09977	0.09977	0.09977	0.09977	0.09444	0.09444	0.09444	0.09444	0.09444	0.09444	0.09444
ID Sch 11		0.07408	0.07408	0.07408	0.07408	0.07408	0.06840	0.06840	0.06840	0.06840	0.06840	0.06840	0.06840
ID Sch 21		0.05686	0.05686	0.05686	0.05686	0.05686	0.05238	0.05238	0.05238	0.05238	0.05238	0.05238	0.05238
		0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473	0.02473
WA Schedule 1	17 GRC Block Usage, Bills & Baseload		Baseload Usage	Percentage	WS Usage	Percentage		1/1/2015		1/1/2016		5/1/2018	
Block 1	1,563,076,768		1,541,243,052	100.00%	21,833,716	3.00%		0.07525		0.07390		0.07533	
Block 2	458,131,072		0	0.00%	458,131,072	62.95%		0.08755		0.08598		0.08765	
Block 3	247,853,664		0	0.00%	247,853,664	34.05%		0.10264		0.10080		0.10276	
	<u>2,269,061,504</u>		<u>1,541,243,052</u>	<u>100.00%</u>	<u>727,818,452</u>	<u>100.00%</u>		0.09232		0.09066		0.09243	
	2,518,371	612	1,541,243,052					9.405¢		9.237¢		9.243¢	
WA Schedule 11													
Block 1	419,807,178		419,807,178	81.44%	0	0.00%		0.11507		0.11293		0.11349	
Block 2	192,006,796		95,666,450	18.56%	96,340,346	100.00%		0.08455		0.08298		0.08341	
	<u>611,813,974</u>		<u>515,473,628</u>	<u>100.00%</u>	<u>96,340,346</u>	<u>100.00%</u>		0.08455		0.08298		0.08341	
	375,436	1,373	515,473,628					8.455¢		8.298¢		8.341¢	
WA Schedule 21													
Block 1	1,239,435,303		1,239,435,303	93.57%	0	0.00%		0.07240		0.07089		0.07189	
Block 2	158,308,533		85,144,041	6.43%	73,164,492	100.00%		0.06475		0.06340		0.06430	
	<u>1,397,743,836</u>		<u>1,324,579,344</u>	<u>100.00%</u>	<u>73,164,492</u>	<u>100.00%</u>		0.06475		0.06340		0.06430	
	22,836	58,004	1,324,579,344					6.475		0.06340		6.430¢	
								ERM RRC rate		0.02012		0.01566	
								Decoupling RRA rate		0.02108		0.01641	
ID Schedule 1	17 GRC Block Usage, Bills & Baseload							1/1/2018		6/1/2018		1/1/2017	
Block 1	631,683,680		631,683,680	84.52%	0	0.00%		0.08935		0.08402		0.08449	
Block 2	466,874,373		115,721,572	15.48%	351,152,801	100.00%		0.09977		0.09444		0.09434	
	<u>1,098,558,053</u>		<u>747,405,252</u>	<u>100.00%</u>	<u>351,152,801</u>	<u>100.00%</u>		0.09977		0.09444		0.09434	
	1,258,258	594	747,405,252					9.977¢		9.444¢		9.434¢	
ID Schedule 11													
Block 1	262,422,258		262,422,258	89.18%	0	0.00%		0.10217		0.09649		0.09704	
Block 2	95,790,406		31,836,498	10.82%	63,953,908	100.00%		0.07408		0.06840		0.07216	
	<u>358,212,664</u>		<u>294,258,756</u>	<u>100.00%</u>	<u>63,953,908</u>	<u>100.00%</u>		0.07408		0.06840		0.07216	
	252,366	1,166	294,258,756					7.408¢		6.840¢		7.216¢	
ID Schedule 21													
Block 1	595,628,304		595,628,304	88.83%	0	0.00%		0.06662		0.06214		0.06322	
Block 2	52,010,569		74,903,082	11.17%	-22,892,513	100.00%		0.05686		0.05238		0.05396	
	<u>647,638,873</u>		<u>670,531,386</u>	<u>100.00%</u>	<u>-22,892,513</u>	<u>100.00%</u>		0.05686		0.05238		0.05396	
	13,657	49,098	670,531,386					0.000¢		0.000¢		5.396¢	
								PCA LCAR		0.02473		0.02400	
								Fixed Cost Adjustment RRA rate		0.02488		0.02416	
										0.02488		1st Review:	

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

2.10-04

Weather Sensitivity Regression Summary for January 2007 through December 2016

Adj R ²	Dependent Variable	Shoulder Mo. Heating Apr, May, Jun, Oct, Nov	Winter Mo. Heating Dec, Jan, Feb, Mar	Shoulder Mo. Cooling Apr, May, Oct, Nov	Summer Mo. Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2016 Low	Durbin Watson test results
Washington Electric								
0.960	WR1	0.448	0.608	1.214	1.214	600	703	No Autocorrelation
0.942	WR11	0.264	0.326	0.423	0.423	364	407	Corrected with AR(1)
0.916	WC11	0.197	0.440	1.395	1.395	1,851	1,863	Corrected with AR(1),(2)
0.952	WI11	0.995	1.594	1.132	1.132	3,316	3,708	Corrected with AR(1),(2)
0.918	WT11	0.187	0.396	1.036	1.036	1,437	1,453	Corrected with AR(1),(2)
0.890	WR21	16.164	21.376	45.092	45.092	44,336	42,888	Corrected with AR(1),(2)
0.956	WC21	0.000	3.081	21.453	21.453	57,833	55,067	Corrected with AR(1),(2)
0.881	WI21	0.000	4.321	0.000	0.000	105,245	87,859	Corrected with AR(1),(3)
0.956	WT21	0.000	3.422	20.980	20.980	59,700	56,587	Corrected with AR(1),(2)
Idaho Electric								
0.971	IR1	0.459	0.595	0.987	0.987	576	685	No Autocorrelation
0.940	IR11	0.153	0.233	0.207	0.207	282	294	Corrected with AR(1)
0.857	IC11	0.233	0.475	1.553	1.553	1,510	1,532	No Autocorrelation
0.751	II11	0.525	0.789	1.367	1.367	2,668	2,598	Corrected with AR(1)
0.874	IT11	0.214	0.420	1.197	1.197	1,217	1,242	Corrected with AR(1)
0.874	IR21	7.713	15.218	26.171	26.171	28,945	28,764	Corrected with AR(1)
0.878	IC21	0.000	4.039	20.034	20.034	44,500	41,063	Corrected with AR(1)
0.669	II21	16.212	23.943	0.000	0.000	114,455	69,361	Corrected with AR(1),(2)
0.873	IT21	1.882	5.174	20.170	20.170	48,140	43,852	Corrected with AR(1)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison

Twelve Months Ended December 31, 2018

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1989 - 2018	1989 - 2018	ADJUSTMENT	ADJUSTMENT
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 18	960	0	1,105	0	145	0
Feb - 18	968	0	914	0	-54	0
Mar - 18	783	0	772	0	-11	0
Apr - 18	543	1	542	0	-1	-1
May - 18	125	37	304	14	179	-23
Jun - 18	103	31	136	51	33	20
Jul - 18	15	280	27	209	12	-71
Aug - 18	24	209	30	180	6	-29
Sep - 18	169	15	160	40	-9	25
Oct - 18	517	0	529	1	12	1
Nov - 18	836	0	864	0	28	0
Dec - 18	1,021	0	1,137	0	116	0
	6,064	573	6,520	495	456	-78
Heating Season Adjustment					447	
Summer Season Adjustment						-78

2.10-06

Spokane AP Weather Station
Heating Degree Day History

													Heating Season	
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
2	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
3	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
4	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
5	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
6	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
7	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
8	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
9	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
10	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
11	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
12	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
13	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
14	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
15	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
16	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
17	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
18	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
19	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
20	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
21	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
22	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
23	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
24	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
25	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
26	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
27	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
28	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
29	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
30	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
1989 - 2018 30-Year Average		27	30	160	529	864	1,137	1,105	914	772	542	304	136	6,520

Prep by: _____ 1st Review: _____

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2.10-07

Spokane AP Weather Station
Cooling Degree Day History

Cooling
Season

		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2018	0	0	0	1	37	31	280	209	15	0	0	0	573
2	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
3	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
4	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
5	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
6	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
7	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
8	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
9	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
10	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
11	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
12	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
13	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
14	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
15	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
16	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
17	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
18	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
19	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
20	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
21	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
22	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
23	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
24	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
25	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
26	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
27	1992	0	0	0	0	25	159	124	209	11	8	0	0	536
28	1991	0	0	0	0	0	0	139	187	20	0	0	0	346
29	1990	0	0	0	0	0	42	213	157	68	0	0	0	480
30	1989	0	0	0	0	0	49	145	78	9	0	0	0	281
	1987 - 2016 30-Year Average	0	0	0	0	14	51	209	180	40	1	0	0	495

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2.10-08

Summarize No of Customers by Code

		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812
WA Residential Sch 1	WR1	215,194	214,194	216,041	214,967	215,095	214,825	215,404	215,645	214,119	218,385	216,937	217,120
WA Residential Sch 11	WR11	9,565	9,368	9,435	9,384	9,434	9,405	9,564	9,481	9,397	9,671	9,572	9,599
WA Commercial Sch 11	WC11	22,716	22,534	22,571	22,377	22,556	22,549	22,537	22,684	21,864	23,210	22,543	22,542
WA Industrial Sch 11	WI11	127	122	121	127	126	125	126	125	120	133	128	126
WA Total Sch 11	WT11	32,467	32,081	32,186	31,947	32,176	32,138	32,288	32,352	31,445	33,083	32,307	32,330
WA Residential Sch 21	WR21	48	47	47	47	49	48	47	47	49	49	46	44
WA Commercial Sch 21	WC21	1,770	1,765	1,775	1,754	1,764	1,764	1,752	1,766	1,726	1,793	1,734	1,765
WA Industrial Sch 21	WI21	83	78	79	75	79	75	79	77	71	81	75	77
WA Total Sch 21	WT21	1,914	1,903	1,914	1,889	1,905	1,901	1,892	1,904	1,859	1,940	1,865	1,901
WA Commercial Sch 25	WC25	10	10	9	12	(1)	10	10	10	10	10	10	10
WA Industrial Sch 25	WI25	11	12	13	11	5	13	13	13	13	13	13	13
WA Total Sch 25	WT25	21	22	22	23	4	23	23	23	23	23	23	23
WA Residential Sch 31	WR31	1,096	1,117	1,111	1,085	1,115	1,102	1,118	1,115	1,092	1,133	1,110	1,103
WA Commercial Sch 31	WC31	711	663	659	660	669	664	664	668	652	684	661	651
WA Industrial Sch 31	WI31	676	677	678	670	675	677	678	686	666	684	666	662
WA Total Sch 31	WT31	2,487	2,461	2,452	2,419	2,463	2,447	2,464	2,473	2,414	2,505	2,441	2,420
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 1	IR1	107,432	107,381	107,485	107,448	107,481	107,428	107,727	108,000	108,266	108,597	108,883	108,975
ID Residential Sch 11	IR11	5,385	5,376	5,386	5,386	5,397	5,384	5,398	5,436	5,442	5,500	5,525	5,505
ID Commercial Sch 11	IC11	15,897	15,994	16,018	16,004	16,000	16,057	16,044	16,034	16,013	16,184	16,111	16,091
ID Industrial Sch 11	II11	126	126	122	123	122	120	121	123	122	123	125	122
ID Total Sch 11	IT11	21,439	21,526	21,555	21,542	21,548	21,590	21,592	21,622	21,607	21,838	21,792	21,749
ID Residential Sch 21	IR21	16	18	18	18	18	18	18	17	19	17	19	18
ID Commercial Sch 21	IC21	1,028	1,022	1,028	1,022	1,028	1,024	1,018	1,021	1,010	1,021	1,008	1,000
ID Industrial Sch 21	II21	59	62	57	59	60	59	59	60	58	59	56	55
ID Total Sch 21	IT21	1,107	1,106	1,107	1,103	1,110	1,105	1,099	1,102	1,091	1,101	1,087	1,077
ID Commercial Sch 25	IC25	4	4	4	4	-	4	4	4	4	4	4	4
ID Industrial Sch 25	II25	8	8	6	8	2	8	8	8	8	8	8	8
ID Total Sch 25	IT25	12	12	10	12	2	12	12	12	12	12	12	12
ID Residential Sch 31	IR31	623	623	624	623	626	629	622	628	621	633	628	624
ID Commercial Sch 31	IC31	552	556	548	559	557	560	557	559	556	573	553	551
ID Industrial Sch 31	II31	232	240	238	239	239	238	239	236	238	251	238	233
ID Total Sch 31	IT31	1,409	1,421	1,412	1,423	1,424	1,429	1,420	1,425	1,417	1,459	1,421	1,410

2-10-9

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$29,832) ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(29,832)
5	Other Revenue	9,800 ✓
6	Total Electric Revenue	(20,032)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	1,661 ✓
11	Taxes	-
12	Total Production & Transmission	1,661
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(1,151) ✓
16	Total Distribution	(1,151)
17	Customer Accounting	(113) ✓
18	Customer Service & Information	(25,693) ✓
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(60) ✓
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	3,928 ✓
23	Taxes	-
24	Total Admin. & General	3,868
25	Total Electric Expenses	(21,428)
26	OPERATING INCOME BEFORE FIT	1,396
FEDERAL INCOME TAX		
27	Current Accrual	293
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,103
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

Avista Utilities
 Eliminate Adder Schedules
 Twelve Months Ended December 31, 2018

Adder Schedule Amounts Embedded in Results of Operations
 Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 74 Tax Reform Temporary Rebate	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES												
1	Total General Business	0.955631	\$ (1,976,993)	\$ (4,109,988)	\$ 8,793,507	\$ 26,886,062	\$ -	\$ 195,471	\$ 43,461	\$ -	\$ 29,831,520	\$ (29,832) ✓
2	Interdepartmental Sales										\$ -	
3	Sales for Resale										\$ -	
4	Total Sales of Electricity		\$ (1,976,993)	\$ (4,109,988)	\$ 8,793,507	\$ 26,886,062	\$ -	\$ 195,471	\$ 43,461	\$ -	\$ 29,831,520	\$ (29,832) ✓
5	Other Revenue				\$ (8,403,348)					\$ (1,396,884)	\$ (9,800,232)	\$ 9,800 ✓
6	Total Electric Revenue		\$ (1,976,993)	\$ (4,109,988)	\$ 390,159	\$ 26,886,062	\$ -	\$ 195,471	\$ 43,461	\$ (1,396,884)	\$ 20,031,288	\$ (20,032)
EXPENSES												
Production and Transmission												
7	Operating Expenses						\$ -				\$ -	\$ -
8	Purchased Power										\$ -	
9	Depreciation/Amortization										\$ -	
10	Regulatory Amortization		\$ (1,889,276)					\$ 186,347	\$ 41,533		\$ (1,661,396)	\$ 1,661 ✓
11	Taxes										\$ -	
12	Total Production & Transmission		\$ (1,889,276)	\$ -	\$ -	\$ -	\$ -	\$ 186,347	\$ 41,533	\$ -	\$ (1,661,396)	\$ 1,661
Distribution												
13	Operating Expenses										\$ -	
14	Depreciation/Amortization										\$ -	
15	Taxes	0.038587	\$ (76,286)	\$ (158,592)	\$ 339,315	\$ 1,037,452	\$ -	\$ 7,543	\$ 1,677	\$ -	\$ 1,151,109	\$ (1,151) ✓
16	Total Distribution		\$ (76,286)	\$ (158,592)	\$ 339,315	\$ 1,037,452	\$ -	\$ 7,543	\$ 1,677	\$ -	\$ 1,151,109	\$ (1,151)
17	Customer Accounting	0.003782	\$ (7,477)	\$ (15,544)	\$ 33,257	\$ 101,683	\$ -	\$ 739	\$ 164	\$ -	\$ 112,823	\$ (113) ✓
18	Customer Service & Information					\$ 25,693,154					\$ 25,693,154	\$ (25,693) ✓
19	Sales Expenses										\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ (3,954)	\$ (8,220)	\$ 17,587	\$ 53,772	\$ -	\$ 391	\$ 87	\$ -	\$ 59,663	\$ (60) ✓
21	Depreciation/Amortization			\$ (3,927,632)							\$ (3,927,632)	\$ 3,928 ✓
22	Taxes										\$ -	
23	Total Admin. & General		\$ (3,954)	\$ (3,935,852)	\$ 17,587	\$ 53,772	\$ -	\$ 391	\$ 87	\$ -	\$ (3,867,969)	\$ 3,868
24	Total Electric Expenses		\$ (1,976,993)	\$ (4,109,988)	\$ 390,159	\$ 26,886,062	\$ -	\$ 195,020	\$ 43,461	\$ -	\$ 21,427,721	\$ (21,428)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451	\$ -	\$ (1,396,884)	\$ (1,396,433)	\$ 1,396

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

2.11-01

	A	B	C	D	E	F	G	H	I
1	Transaction Analysis Selection: Accounting Period : '2018%', Gl Ferc Account : '407230, 407395, 407450, 407494, 407499, 557161, 557290, 557324, 908600, 908690,456311, 456329, 456339, 253990, 805110, 805115, 495311, 495329, 495339', Statind Parameter 1 : 'DL'								
2									
3	Source Id:<All>	Jurisdiction:WA	Service:ED	Accounting Period:<All>					
4									
5			Transaction Amount	Electric Amt SUM					
6	Ferc Acct	Ferc Acct Desc							
7	407230	TAX REFORM AMORTIZATION	-3,927,632.00	-3,927,632.00	Schedule 74 amortization, calendar (Tax Reform - Temporary)				
8	407395	OPTIONAL RENEWABLE POWER REV O	186,347.02	186,347.02	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)				
9	407450	AMORT BPA RX	-1,907,500.96	-1,907,500.96	Schedule 59 amortization (ResX), billed				
10	407494	AMORT SCH 98 REC REV	41,533.00	41,533.00	Sch 98 amortization unbilled (REC Rev)				
11	407499	AMORT SCH 59 BPA RES EXCH CRED	18,225.00	18,225.00	Sch 59 amortization (ResX), unbilled				
12	557161	AMORT UNBILLED ADD-ONS	.00	.00	Sch 93 amortization, unbilled (ERM)				
13	557290	WA ERM AMORTIZATION	.00	.00	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)				
14	557324	DEF POWER SUPPLY EXP-REC AMORT	-2,516,862.00	-2,516,862.00	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)				
15	908600	CUST SVC & INFO EXP	25,303,951.41	25,303,951.41	Schedule 89/91/92 billed revenue offset				
16	908690	AMORT UNBILLED DSM TARIFF RIDE	389,203.00	389,203.00	Schedule 89/91/92 unbilled revenue offset				
17	456311	CONTRA DECOUPLING DEFERRAL	1,396,884.38	1,396,884.38	reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB				
18	456329	AMORTIZE RES DECOUPLING	7,545,364.83	7,545,364.83	Sch 75 Amortization Residential Decoupling, calendar				
19	456339	AMORTIZE NON-RES DECOUPLING	857,983.20	857,983.20	Sch 75 Amortization Non-Residential Decoupling, calendar				
20	Total		31,315,128.88	31,315,128.88					
21									
22									
23	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2018'								
24									
25	Revenue Class:<All>	State Cde:WA	Service:Electric						
26									
27			Revenue						
28			Period	12 Month Total					
29	Rate Schedule Num								
30	0095			195,471					
31	Total Schedule 95			195,471					

Prep by: _____ 1st Review: _____

Date: 2/19/2019 Mgr. Review: _____

2.11-02

Journal Name (All)

Sum of Transaction Amount		Service	Jurisdiction		ED Total	GD			GD Total	Grand Total
FERC Account	FERC Account Description	ED ID	WA			ID	OR	WA		
407230	TAX REFORM AMORTIZATION	\$ -	\$ (3,927,632.00)	\$ (3,927,632.00)	\$ -			\$ (1,083,165.96)	\$ (1,083,165.96)	\$ (5,010,797.96)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 50,647.58	\$ 186,347.02	\$ 236,994.60						\$ 236,994.60
407450	AMORT BPA RX	\$ (905,212.43)	\$ (1,907,500.96)	\$ (2,812,713.39)						\$ (2,812,713.39)
407494	AMORT SCH 98 REC REV		\$ 41,533.00	\$ 41,533.00						\$ 41,533.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ 13,633.00	\$ 18,225.00	\$ 31,858.00						\$ 31,858.00
456311	CONTRA DECOUPLING DEFERRAL		\$ 1,396,884.38	\$ 1,396,884.38						\$ 1,396,884.38
456329	AMORTIZATION RES DECOUPLING DE	\$ 1,748,616.46	\$ 7,545,364.83	\$ 9,293,981.29						\$ 9,293,981.29
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,038,113.43	\$ 857,983.20	\$ 2,896,096.63						\$ 2,896,096.63
495329	AMORTIZATION RES DECOUPLING DE				\$ 891,722.42	\$ 271,181.29	\$ 3,715,101.40	\$ 4,878,005.11	\$ 4,878,005.11	\$ 4,878,005.11
495339	AMORTIZATION NON-RES DECOUPLIN				\$ 235,246.91	\$ 448,397.87	\$ 1,568,802.07	\$ 2,252,446.85	\$ 2,252,446.85	\$ 2,252,446.85
557161	AMORT UNBILLED ADD-ONS	\$ (242,689.00)		\$ (242,689.00)						\$ (242,689.00)
557324	DEF POWER SUPPLY EXP-REC AMORT		\$ (2,516,862.00)	\$ (2,516,862.00)						\$ (2,516,862.00)
557390	IDAHO PCA AMT	\$ (7,605,390.00)		\$ (7,605,390.00)						\$ (7,605,390.00)
805110	AMORTIZE RECOVERABLE GAS COSTS				\$ (7,990,714.38)	\$ (6,621,947.19)	\$ (15,464,556.19)	\$ (30,077,217.76)	\$ (30,077,217.76)	\$ (30,077,217.76)
805115	AMORT OTH RECOV GAS COSTS-IV F					\$ 111,194.90		\$ 111,194.90	\$ 111,194.90	\$ 111,194.90
908250	CONSERVATION AMORT					\$ (25,493.11)		\$ (25,493.11)	\$ (25,493.11)	\$ (25,493.11)
908600	CUST SVC & INFO EXP	\$ 10,177,172.17	\$ 25,303,951.41	\$ 35,481,123.58	\$ 1,332,964.31	\$ 1,908,413.47	\$ 6,838,624.52	\$ 10,080,002.30	\$ 45,561,125.88	\$ 45,561,125.88
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ 53,362.00	\$ 389,203.00	\$ 442,565.00	\$ (16,851.00)	\$ (32,599.00)	\$ 21,060.00	\$ (28,390.00)	\$ 414,175.00	\$ 414,175.00
Grand Total		\$ 5,328,253.21	\$ 27,387,496.88	\$ 32,715,750.09	\$ (5,547,631.74)	\$ (3,940,851.77)	\$ (4,404,134.16)	\$ (13,892,617.67)	\$ 18,823,132.42	\$ 18,823,132.42

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

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses 2.12 E-MR
	Adjustment Number Workpaper Reference	
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	374 ✓
6	Total Electric Revenue	374
EXPENSES		
Production and Transmission		
7	Operating Expenses	(3)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(3)
Distribution		
13	Operating Expenses	(2)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	(1)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(1,186)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(1,186) ✓
25	Total Electric Expenses	(1,192) ✓
26	OPERATING INCOME BEFORE FIT	1,566 ✓
FEDERAL INCOME TAX		
27	Current Accrual	329
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	<u>\$1,237</u>
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	<u>\$0</u>

Jma

**Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2018**

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>		
BOD Meeting Expenses @50%	E-MR-1 ✓ (2,839)	G-MR-1 ✓ (876)
BOD Fees	E-MR-1 ✓ (361,696)	G-MR-1 ✓ (111,654)
Non-Utility Removals	E-MR-1 ✓ (30,329)	G-MR-1 ✓ (10,952)
Reclassifications	E-MR-1 ✓ 347	G-MR-1 ✓ (410)
LTIP	E-MR-1 ✓ (763,869)	G-MR-1 ✓ (235,805)
Plane Reclassifications	E-MR-1 ✓ (3,302)	G-MR-1 ✓ (10,866)
D&O Insurance	E-MR-1 ✓ (30,975)	G-MR-1 ✓ (9,562)
Total Misc. Restating Adjustments	<u>✓ (1,192,663) ✓</u>	<u>✓ (380,125)</u>
<u>Revenues:</u>		
Eliminate true-up to the 2018 provision for rate refund.	<u>374,000</u>	<u>114,000</u> Other Revenue (eliminate debit increases other revenue)
Total Misc. Restating Adjustments -Revenues	<u>374,000 ✓</u>	<u>114,000</u>
Net Operating Income Before FIT	<u>1,566,663 ✓</u>	<u>494,125</u>

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

Prep by: *JMA*

2:12-02

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(1,914)					(1,914)	935000	(371,152)	A&G
930200	(111,654)	(876)	(3,235)	(12)		(2,998)		(118,775)	930200		
928000						(2,070)		(2,070)	928000		
925100			(993)					(993)	925100		
925200							(9,562)	(9,562)	925200		
923000			(22)					(22)	923000		
921000			(2,011)					(2,011)	921000		
920000					(235,805)			(235,805)	920000		
910000			(18)					(18)	910000	(943)	Cust Ser & Info
909000			(800)					(800)	909000		
908000			(125)					(125)	908000		
905000			(428)					(428)	905000	(461)	Cust Accts
902000			(33)					(33)	902000		
880000			(1,211)			(1,245)		(2,456)	880000	(7,569)	Dist Op Exp
894000				18				18	894000		
892000			(75)					(75)	892000		
889000				94				94	889000		
880000				(10)				(10)	880000		
887000				(183)				(183)	887000		
878000			(50)					(50)	878000		
874000			(8)	(317)				(325)	874000		
870000			(29)			(4,553)		(4,582)	870000		
813000								-	813000	-	Production
588000								-	588000		
566000								-	566000		
557170								-	557170		
426500								-	426500		
	(111,654)	(876)	(10,952)	(410)	(235,805)	(10,866)	(9,562)	(380,125)		(380,125)	
	✓	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1	✓			

2.12-03

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2018

		<u>2018</u> <u>Adjustment</u>
Total Adjustment	MR-BOD-4 \$	(751,822) ✓
<u>Allocated to Washington Electric</u>		
	<u>2018</u>	
	70.135% E - Note 7	
	68.595% E - Note 4	
		\$ (361,696) ✓
<u>Allocated to Washington Gas</u>		
	<u>2018</u>	
	20.549% E - Note 7	
	72.272% G - Note 4	
		\$ (111,654) ✓
<u>Allocated to Idaho Electric</u>		
	<u>2018</u>	
	70.135% E - Note 7	
	31.405% E - Note 4	
		\$ (165,596)
<u>Allocated to Idaho Gas</u>		
	<u>2018</u>	
	20.549% E - Note 7	
	27.728% G - Note 4	
		\$ (42,838)
<u>Allocated to Oregon</u>		
	<u>2018</u>	
	9.316% E - Note 7	
		\$ (70,040)
		\$ (751,824)

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Board of Directors Fees
 For the twelve months ended December 31, 2018

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2018 Total	
Quarterly Payments/Retainers	\$ 798,852.98	\$ 51,522.40	\$ 850,375.38	MR-BOD-5
payments related to HydroOne transaction	\$ -	\$ 16,978.50	\$ 16,978.50	✓
Stock Compensation	\$ 780,450.83	\$ 24,137.65	\$ 804,588.48	MR-BOD-5 ✓
Total Utility expenses to be shared	\$ 1,579,303.81 ✓	\$ 92,638.55	\$ 1,671,942.36 ✓	
	97%	3%		
Total Board of Director Compensation	\$ 1,579,303.81	\$ 92,638.55	\$ 1,671,942.36	
Excluding HydroOne payments			\$ 16,978.50	
BOD Comp excluding HydroOne Payments			\$ 1,654,963.86 ✓	
	50%	50%		
Should be Charge to	Utility	Non-Utility	Total	
Quarterly Payments/Retainers	\$ 425,187.69	\$ 425,187.69	\$ 850,375.38	
payments related to HydroOne transaction	\$ -	\$ 16,978.50	\$ 16,978.50	
Stock Compensation	\$ 402,294.24	\$ 402,294.24	\$ 804,588.48	
	\$ 827,481.93	\$ 844,460.43	\$ 1,671,942.36	
As Recorded				
Miscellaneous Adjustment Needed	\$ ✓ (751,821.88)	\$ 751,821.88	\$ ✓ (0.00)	

MR-BOD-3

2.12-06

Vendor Name	Accounting Period	Transaction Description	FERC Account			Grand Total
			417100	426500	930200	
Sum of Transaction Amount						
DONALD C BURKE	201803	Director Pay		410.00	27,235.00	27,645.00
		Director Payment	855.00			855.00
	201806	Q2 Board of Directors fees charged to Director Pay	881.47			881.47
		Director Pay		667.00		667.00
		Q2 Board of Directors fees charged to the Utility.			28,500.97	28,500.97
	201809	Board of Directors Pay (3 percent)	891.00			891.00
		Board of Directors Pay (97 percent)			28,809.00	28,809.00
	201812	4th Quarter Director Payment	835.71	2,143.00	27,021.29	30,000.00
DONALD C BURKE Total			3,463.18	3,220.00	111,568.26	118,249.44
ERIK J ANDERSON	201803	Director Pay	772.50	410.00		1,182.50
		Director Pay - Erik Anderson			24,567.50	24,567.50
	201806	Q2 Board of Director fee charged to Non Util Director Pay	798.97			798.97
		Director Pay		667.00		667.00
		Q2 Board of Director fee charged to the Utility.			25,833.47	25,833.47
	201809	Board of Directors Pay (3 percent)	808.50			808.50
		Board of Directors Pay (97 percent)			26,141.50	26,141.50
	201812	4th Quarter Director Payment	753.21	2,143.00	24,353.79	27,250.00
ERIK J ANDERSON Total			3,133.18	3,220.00	100,896.26	107,249.44
HEIDI B STANLEY	201803	Director Pay	742.50	410.00	23,597.50	24,750.00
	201806	Q2 Board of Directors fees charged to Director Pay	768.97			768.97
		Director Pay		667.00		667.00
		Q2 Board of Directors fees charged to the Utility.			24,863.47	24,863.47
	201809	Board of Directors Pay (3 percent)			25,171.50	25,171.50
		Board of Directors Pay (97 percent)			23,383.79	26,250.00
	201812	4th Quarter Director Payment	723.21	2,143.00		
HEIDI B STANLEY Total			2,234.68	3,220.00	97,016.26	102,470.94
JANET WIDMANN	201803	Director Pay	697.50	410.00	22,142.50	23,250.00
	201806	Q2 Board of Directors fees charged to Director Pay	723.97			723.97
		Director Pay		667.00		667.00
		Q2 Board of Directors fees charged to the Utility.			23,408.47	23,408.47
	201809	Board of Directors Pay (3 percent)	733.50			733.50
		Board of Directors Pay (97 percent)			23,716.50	23,716.50
	201812	4th Quarter Director Payment	588.21	2,143.00	19,018.79	21,750.00
JANET WIDMANN Total			2,743.18	3,220.00	88,286.26	94,249.44
KRISTIANNE BLAKE	201803	Director Pay	994.51	410.00	31,746.03	33,150.54
	201806	Q2 Board of Directors fees for Non Util Director Pay	1,022.13			1,022.13
		Director Pay		667.00		667.00
		Q2 Board of Directors fees for Utility			33,048.64	33,048.64
	201809	Board of Directors Pay (3 percent)	1,032.79			1,032.79
		Board of Directors Pay (97 percent)			33,393.33	33,393.33
	201812	4th Quarter Director Payment	976.36	2,143.00	31,568.97	34,688.33
KRISTIANNE BLAKE Total			4,025.79	3,220.00	129,768.97	137,002.76
MARC F RACIGOT	201803	Director Pay	697.50	410.00	22,142.50	23,250.00
	201806	Q2 Board of Directors fees charged to Director Pay	723.97			723.97
		Director Pay		667.00		667.00
		Q2 Board of Directors fees charged to the Utility.			23,408.47	23,408.47
	201809	Board of Directors Pay (3 percent)	688.50			688.50
		Board of Directors Pay (97 percent)			22,261.50	22,261.50
	201812	4th Quarter Director Payment	678.21	2,143.00	21,928.79	24,750.00
MARC F RACIGOT Total			2,788.18	3,220.00	89,741.26	95,749.44
R JOHN TAYLOR	201803	Director Pay	895.19	410.00	28,534.63	29,839.82
	201806	Q2 Board of Directors fees charged to Director Pay	879.14			879.14
		Director Pay		667.00		667.00
		Q2 Board of Directors fees charged to the Utility.			28,425.56	28,425.56
	201809	Board of Directors Pay (3 percent)	891.14			891.14
		Board of Directors Pay (97 percent)			28,813.56	28,813.56
	201812	4th Quarter Director Payment	833.38	643.00	26,945.88	28,422.26
R JOHN TAYLOR Total			3,488.86	1,720.00	112,719.63	117,938.48
REBECCA A KLEIN	201803	Director Pay	405.00	410.00	12,685.00	13,500.00
	201806	Q2 Board of Directors fees for Non Util Director Pay	385.56			385.56
		Director Pay		667.00		667.00
		Q2 Board of Directors fees for Utility			12,466.56	12,466.56
	201809	Board of Directors Pay (3 percent)	396.00			396.00
		Board of Directors Pay (97 percent)			12,804.00	12,804.00
	201812	4th Quarter Director Payment	340.71	2,143.00	11,016.29	13,500.00
REBECCA A KLEIN Total			1,627.27	3,220.00	48,971.85	53,719.12
SCOTT H MAW	201803	Director Pay	180.00	410.00	5,410.00	6,000.00
	201806	Board of Director Fees charged to Non Director Pay	161.38			161.38
		Director Pay		667.00		667.00
		Board of Director Fees charged to the Utility			5,217.94	5,217.94
	201809	Board of Directors Pay (3 percent)	171.00			171.00
		Board of Directors Pay (97 percent)			5,529.00	5,529.00
	201812	4th Quarter Director Payment	115.71	2,143.00	3,741.29	6,000.00
SCOTT H MAW Total			628.09	3,220.00	19,888.23	23,748.32
(blank)	201805	Non Employee Director Stock Issuance	24,137.65		780,450.83	804,588.48
(blank) Total			24,137.65		780,450.83	804,588.48
Grand Total			48,180.05	27,480.00	1,579,303.81	1,654,963.86
					payments related to HydroOne transaction	16,978.50
						1,671,942.36

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
TOTAL QUARTERLY PAYMENTS	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
TOTAL 2018 COMPENSATION	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Feb 1 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Feb 1 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Feb 1 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 1 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Feb 1 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Feb 1-2 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 19 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2018 Div		\$ 900.54						\$ 1,964.82		\$ 2,865.36
B&O taxes withheld for 1st Quarter	\$ (393.93)	-	\$ (448.32)	\$ (209.90)	\$ (93.72)	\$ (353.52)	\$ (371.25)	\$ (451.16)	\$ (393.50)	\$ (2,715.30)
TOTAL	\$ 25,356.07	\$ 33,150.54	\$ 28,051.68	\$ 13,290.10	\$ 5,906.28	\$ 22,896.48	\$ 24,378.75	\$ 29,388.66	\$ 22,856.50	\$ 205,275.06

Scott Maw elected to take his full retainer in stock

2-12-07

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
TOTAL QUARTERLY PAYMENTS	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
TOTAL 2018 COMPENSATION	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

Q2 2018

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
May 10 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
May 10 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
May 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 10 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 10 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
May 10 - Annual Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 10-11 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - June 2018 Div		\$ 938.33						\$ 2,047.26		\$ 2,985.59
Stock Issuance Fractional Share	\$ 49.44	\$ 49.44	\$ 49.44	\$ 19.12	\$ 46.32	\$ 49.44	\$ 49.44	\$ 49.44	\$ 49.44	\$ 411.52
B&O taxes withheld for 2nd Quarter	\$ (1,533.75)	-	\$ (1,596.47)	\$ (2,175.15)	\$ (2,345.88)	\$ (1,500.32)	\$ (1,518.75)	\$ (1,575.63)	\$ (1,500.49)	\$ (13,746.44)
TOTAL	\$ 25,765.69	\$ 34,737.77	\$ 28,452.97	\$ 11,343.97	\$ 3,700.44	\$ 23,299.12	\$ 24,780.69	\$ 28,396.07	\$ 23,298.95	\$ 203,775.67

Scott Maw elected to take his full retainer in stock

2-12-08

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
TOTAL QUARTERLY PAYMENTS	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
TOTAL 2018 COMPENSATION	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

Q3 2018

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
July 12 - Special Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
July 30 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Aug 15 - Audit Mtg		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Aug 15 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Aug 15 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Aug 15 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 15 - Comp Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Aug 16 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Aug 15 & 17 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Sep 2018 Div		\$ 976.12						\$ 2,129.70		\$ 3,105.82
B&O taxes withheld for 4th Quarter	\$ (431.25)	-	\$ (505.27)	\$ (234.42)	\$ (115.14)	\$ (374.80)	\$ (416.25)	\$ (473.92)	\$ (395.72)	\$ (2,946.77)
TOTAL	\$ 28,318.75	\$ 36,226.12	\$ 30,994.73	\$ 14,765.58	\$ 7,384.86	\$ 24,375.20	\$ 27,333.75	\$ 31,030.78	\$ 25,854.28	\$ 226,284.05

Scott Maw elected to take his full retainer in stock

2-12-09

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 129,980.88	\$ 149,953.68	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 74,950.56	\$ 804,588.48
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,767.68		\$ 3,043.26	\$ 2,833.81	\$ 2,644.74	\$ 2,613.61	\$ 2,700.00	\$ 2,927.04	\$ 2,630.82	\$ 22,160.96
TOTAL QUARTERLY PAYMENTS	\$ 106,281.76	\$ 138,802.76	\$ 117,006.18	\$ 52,685.31	\$ 22,901.58	\$ 94,935.83	\$ 102,349.44	\$ 116,811.44	\$ 93,418.62	\$ 845,192.92
TOTAL 2018 COMPENSATION	\$ 184,000.00	\$ 213,753.32	\$ 195,000.00	\$ 185,500.00	\$ 175,500.00	\$ 172,500.00	\$ 180,000.00	\$ 194,689.04	\$ 171,000.00	\$ 1,671,942.36

Q4 2018

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 5,000.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 136,250.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00								\$ 5,000.00
Nov 5 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Nov 19 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 19 - Governance Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00	absent	\$ 4,500.00
Nov 19 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00			\$ 4,500.00
Nov 19 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Nov 19 - Finance Mtg	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00			absent	\$ 4,500.00
Nov 19 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
December 6 - Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 1,500.00	\$ 12,000.00
Deferred - Dec 2018 Div B&O taxes withheld for 4th Quarter	\$ (408.75)	\$ 938.33	\$ (493.20)	\$ (214.34)	\$ (90.00)	\$ (384.97)	\$ (393.75)	\$ (426.33)	\$ (341.11)	\$ (2,752.45)
TOTAL	\$ 26,841.25	\$ 34,688.33	\$ 29,506.80	\$ 13,285.66	\$ 5,910.00	\$ 24,365.03	\$ 25,856.25	\$ 27,995.93	\$ 21,408.89	\$ 209,858.14

Scott Maw elected to take his full retainer in stock

2.12-10

2.12-11

Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2018

Board Meeting Costs:

		<u>2018</u>
Charged to 930200	MR-BOD-2 \$	46,324.85 ✓
Charged to 920000	MR-BOD-2 \$	-
Charged to non-utility	MR-BOD-2 \$	34,521.32
Total Utility exp to be shared 50/50	MR-BOD-2 \$	80,846.17 ✓
	50/50 \$	40,423.09
	\$	(34,521.32)
Amount to move to non-utility	\$	5,901.76

Allocated to Washington Electric

		<u>2018</u>
	70.135% E - Note 7	
	68.595% E - Note 4	
	\$	(2,839) ✓

Allocated to Washington Gas

		<u>2018</u>
	20.549% E - Note 7	
	72.272% G - Note 4	
	\$	(876) ✓

Allocated to Idaho Electric

		<u>2018</u>
	70.135%	
	31.405% E - Note 4	
	\$	(1,300)

Allocated to Idaho Gas

		<u>2018</u>
	20.549%	
	27.728% G - Note 4	
	\$	(336)

Allocated to Oregon

		<u>2018</u>
	9.316% E - Note 7	
	\$	(550)
	\$	(5,901)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Sum of Transaction Amount	Accounting Yr	FERC Account	Service CD	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2018	930200		CD	AA	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Dinner Mileage, Avista Board Meetings Mileage, Washington Roundtable Executive Assistant Meeting Mileage, Avista August Board Meeting Preparation	1.64 36.7 1.64 32.7
					215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO SUE FLEMING-SQ CATERED FOR YOU LINDA WILLIAMS-PANERA BREAD #601958 LINDA WILLIAMS-GU CATERING SUE FLEMING-315 MARTINIS & TAPAS REST SUE FLEMING-SEASONS LLC	2762.92 481.24 261.53 1830.34 676.41 1966.9
						GUCKENHEIMER SERVICES LLC	Board of Directors Breakfast - .97 percent SALES TAX	220.38 51.48
						STEAM PLANT KITCHEN & BREWERY GREENBRIAR CATERING	Board of Directors Dinner with Officers/Directors/Spouses/Retired Officers and Directors .97 percent to Utility SALES TAX	242.5 126.5
						THE COEUR D ALENE ROBERT LEWIS	Board of Directors dinner at Morris home. BOD meetings - Meals 97 percent Board of Directors meetings	1576.25 3988 895.91
					220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-THE HISTORIC DAVENPORT LINDA WILLIAMS-ALPHA OMEGATOURS&CHARTER	233.54 175.34 648.05
						THE COEUR D ALENE	BOD meetings - Transportation 97 percent	772.12
					230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-THE HISTORIC DAVENPORT SUE FLEMING-COEUR D ALENE RESORT LINDA WILLIAMS-COEUR D ALENE RESORT	3101.75 1382.55 3.69 985
						THE COEUR D ALENE	BOD meetings - Lodging 97 percent	9675.75
					235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-APPLEWAY FLORIST & GREEN SUE FLEMING-ZAG SHOPGONZGA UNIT #1296 SUE FLEMING-TARGET 00028571	770.18 225.04 390.47 280.3 126.51
						Fleming, Susan Yvonne	Parking, Meeting Regarding August Board Meetings Tips, Avista Board Meetings	18 5
					885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX Freight on Lanterns Lanterns for Board of Directors and Officers	37.87 43.89 391.4
						CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO LINDA WILLIAMS-LOOKOUT PASS SKI & REC LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	1977.7 752.06 67.9
						THE COEUR D ALENE	BOD meetings - Audio Visual needs 97 percent BOD meetings - Parking 97 percent BOD meetings - Cruise 97 percent	927.57 698.4 3257.73
						GONZAGA UNIVERSITY	Deposit for rental of center for Board Dinner	600
					010 General Services	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	921.5
					838 Fees - General	GONZAGA UNIVERSITY	Deposit for Bozarth Mansion for Board dinner 97 percent	485
	930200 Total							46324.85
	426500		ZZ	ZZ	210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Employee Celebration Mileage, Executive Area Celebration	5.45 2.73
					215 Employee Business Meals	Deubel, Debbie D	Meals, Supplies for Patty Wood's retirement party	29.47
	426500 Total							37.65
	426100		ZZ	ZZ	885 Miscellaneous	HANNA & ASSOCIATES INC	Career Connect event supplies.	50
	426100 Total							50
	417120		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB LINDA WILLIAMS-OPC WA DEPT. OF REVENUE LINDA WILLIAMS-WA DEPT. OF REVENUE LINDA WILLIAMS-WA SECRETARY OF STATE	200 7.45 298 420
						CT CORPORATION	Registered Agent Fee for Avista Energy. Registered Agent Fee for Salix.	170.99 316.1
					885 Miscellaneous	SECRETARY OF STATE	Filing of Articles of Incorporation for AM&D	30
	417120 Total							1442.54
	417100		ZZ	ZZ	210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC Fleming, Susan Yvonne	Board of Directors Lunch - the cost per person was reached with dinner at the Steam Plant to 100 percent of this would be charged to non-utility. Mileage, EWI Communications Committee Meeting Mileage, EWI General Meeting Mileage, EWI Past Presidents Meeting Mileage, EWI Event Volunteer Clothe a Child	371.25 19.09 52.33 20.71 2.18
					215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO SUE FLEMING-SQ CATERED FOR YOU LINDA WILLIAMS-PANERA BREAD #601958 LINDA WILLIAMS-GU CATERING SUE FLEMING-315 MARTINIS & TAPAS REST SUE FLEMING-SEASONS LLC SUE FLEMING-TOTAL WINE AND MORE 1408	86.07 14.89 8.09 57.54 337.89 1118.78 1080.67
						EWI OF SPOKANE	Meals for Marian Durkin and Karen Feltes for EWI Firm Night	80
						GUCKENHEIMER SERVICES LLC	Board of Directors Breakfast - .03 percent SALES TAX	6.82 19.73
						STEAM PLANT KITCHEN & BREWERY	The food limit was reached for the day with dinner at the Steam Plant. The entire meal will be charged to non-utility SALES TAX	220 5566.9
						GREENBRIAR CATERING	SALES TAX	740.25
						THE COEUR D ALENE	Board of Directors dinner at Morris home. BOD meetings - Meals 3 percent plus overage.	648.75 4160.02

2.12-12

2018	417100	ZZ	ZZ	215 Employee Business Meals	ROBERT LEWIS	Board of Directors meetings - 3%	27.71
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	7.22
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	5.42
						LINDA WILLIAMS-ALPHA OMEGATOURS&CHARTER	20.05
					THE COEUR D ALENE	BOD meetings - Transportation 3 percent	23.88
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	95.93
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	104.33
						LINDA WILLIAMS-COEUR D ALENE RESORT	15
					THE COEUR D ALENE	BOD meetings - Lodging 3 percent plus overage for allowed amount	14931.56
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	23.82
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	6.96
						LINDA WILLIAMS-APPLEWAY FLORIST & GREEN	12.08
						SUE FLEMING-ZAG SHOPGONZGA UNIT #1296	8.67
						LINDA WILLIAMS-SUCCESSORIES	1465
						SUE FLEMING-TARGET 00028571	3.92
						LINDA WILLIAMS-AMZN MKTP US M85TR3KE1	52.05
					Fleming, Susan Yvonne	Parking, EWI General Meeting	16
				830 Dues	EWI OF SPOKANE	2ND QUARTER DUES-2018	120
						Dues for Sue Fleming	120
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	1.17
						Lanterns for Board of Directors and Officers - 3% to non-utility	12.1
						Freight on Lanterns - 3% to non-utility	1.36
					CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	61.05
						LINDA WILLIAMS-IN EXECUTIVE WOMEN INTER	235
						LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	23.26
						LINDA WILLIAMS-LOOKOUT PASS SKI & RECREA	2.1
						LINDA WILLIAMS-EXECUTIVE WOMENS INTERNAT	355
					EWI OF SPOKANE	1/2 page ad for EWI	410
					THE COEUR D ALENE	BOD meetings - Cruise 3 percent	100.75
						BOD meetings - Parking 3 percent	21.6
						BOD meetings - Audio Visual needs 3 percent	28.68
				010 General Services	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	28.5
				838 Fees - General	GONZAGA UNIVERSITY	Deposit for Bozarth Mansion for Board Dinner 3 percent	15
	417100 Total						32991.13
2018 Total							80846.17
Grand Total							80846.17

2.12-13

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2018

Ferc Acct	Service		Jurisdiction				ED		GD				Grand Total	
	AA	CD	AN	ID	WA	AN	ID	WA	AA	AN	ID	OR		WA
501200							120							120
506000							87.2							87.2
535000							4.35							4.35
539000							60.99							60.99
545000							17.95							17.95
546000							403.27							403.27
557000							1785.69							1785.69
560000							1586.12							1586.12
566000							311.97							311.97
580000							725.04							725.04
586000							98.3							98.3
588000							454.83	1247.95	1245.03					2947.81
593000									50					50
870000										58.95				58.95
874000										16.75				16.75
878000												40		40
879000													50	50
880000												225		225
880000										68.97	40	874.2	1905.58	1149.52
892000												50	75	125
893000												50		50
902000						84.12								84.12
905000		1918.43												1918.43
908000		200	43.87		1181	175.32						48.29		1648.48
909000			2928.21									2675		5603.21
910000		80.85												80.85
921000		4628.97	435.83							2530		232.5		7827.3
923000		147.88												147.88
925100		6659	25				125							6809
930200		12138.21	2431.46	4766.17	2823.9	2680.96				830		3786.88		29457.58
935000		12891												12891
Grand Total	38664.34	5864.37	5947.17	3083.34	8461.67	1247.95	1295.03	3504.67	40	874.2	9013.25	1274.52	79270.51	



2-12-14

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2018

Sum of Transaction Amount	Ferc	Jurisdiction														Grand Total
		Service CD	AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR	WA		
501200							120								120.00	
506000							87.2								87.20	
535000							4.35								4.35	
539000							60.99								60.99	
545000							17.95								17.95	
546000							403.27								403.27	
557000							1785.69								1,785.69	
560000							1586.12								1,586.12	
566000							311.97								311.97	
580000							725.04								725.04	
586000							98.3								98.30	
588000							454.83	1247.95	1245.03						2,947.81	
593000									50						50.00	
870000										58.95					58.95	
874000										16.75					16.75	
878000														50	50.00	
879000													225		225.00	
880000										68.97	40	874.2	1905.58	1149.52	4,038.27	
892000													50	75	125.00	
893000													50		50.00	
902000							84.12								84.12	
905000		1918.43													1,918.43	
908000		200	43.87		1181	175.32							48.29		1,648.48	
909000			2928.21										2675		5,603.21	
910000		80.85													80.85	
921000		4628.97	435.83							2530			232.5		7,827.30	
923000		147.88													147.88	
925100		6659	25				125								6,809.00	
930200		12138.21	2431.46	4766.17	2823.9	2680.96				830			3786.88		29,457.58	
935000		12891													12,891.00	
Grand Total		38664.34	5864.37	5947.17	3083.34	8461.67	1247.95	1295.03	3504.67	40	874.2	9013.25	1274.52		79,270.51	

Electric - 12.2018	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
501200	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
506000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
535000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
539000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
545000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
546000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
557000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
560000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
566000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
580000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
586000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
588000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
593000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
870000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
874000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
878000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
879000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
880000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
892000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
893000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
902000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	0%	0%	0%	0%
905000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	0%	0%	0%	0%
908000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	0%	0%	0%	0%
909000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	0%	0%	0%	0%
910000	7	52.395%	60.882%	60.882%	60.882%	100%	100%	100%	0%	0%	0%	0%
921000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
923000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
925100	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
930200	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%
935000	7	70.135%	77.714%	77.714%	77.714%	100%	100%	100%	0%	0%	0%	0%

2-12-15

GAS - 12.2018

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
501200	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
506000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
535000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
539000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
545000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
546000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
557000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
560000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
566000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
580000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
586000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
588000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
593000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
870000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
874000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
878000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
879000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
880000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
892000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
893000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
902000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
905000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
908000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
909000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
910000	7	33.665%	39.118%	39.118%	39.118%	0%	0%	0%	70.717%	100%	100%	0%	100%
921000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
923000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
925100	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
930200	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%
935000	7	20.549%	22.286%	22.286%	22.286%	0%	0%	0%	68.562%	100%	100%	0%	100%

WA Electric - 12.2018

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
501200	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
506000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
535000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
539000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
545000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
546000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
557000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
560000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
566000	1	65.390%	65.390%	0%	100.0%	65.390%	0%	100%	0%	0%	0%	0%	0%
580000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
586000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
588000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
593000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
870000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
874000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
878000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
879000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
880000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
892000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
893000	3	67.766%	67.766%	0%	100.0%	67.766%	0%	100%	0%	0%	0%	0%	0%
902000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%	0%
905000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%	0%
908000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%	0%
909000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%	0%
910000	2	65.640%	65.640%	0%	100.0%	65.640%	0%	100%	0%	0%	0%	0%	0%
921000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%	0%
923000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%	0%
925100	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%	0%
930200	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%	0%
935000	4	68.595%	68.595%	0%	100.0%	68.595%	0%	100%	0%	0%	0%	0%	0%

Prep by: _____

Date: 2/27/2019

Mgr. Review: _____

2-12-16

WA GAS - 12.2018
x

	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	
501200	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
506000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
535000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
539000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
545000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
546000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
557000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
560000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
566000	1	69.100%	69.100%	0%	100%	0%	0%	0%	69.100%	69.100%	0%	0%	100%
580000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
586000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
588000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
593000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
870000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
874000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
878000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
879000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
880000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
892000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
893000	3	70.598%	70.656%	0%	100%	0%	0%	0%	70.656%	70.656%	0%	0%	100%
902000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
905000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
908000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
909000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
910000	2	66.307%	66.307%	0%	100%	0%	0%	0%	66.307%	66.307%	0%	0%	100%
921000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
923000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
925100	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
930200	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%
935000	4	72.272%	72.272%	0%	100%	0%	0%	0%	72.272%	72.272%	0%	0%	100%

Wa Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
501200	\$ -	\$ -	\$ -	\$ -	\$ 78.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78.47
506000	\$ -	\$ -	\$ -	\$ -	\$ 57.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57.02
535000	\$ -	\$ -	\$ -	\$ -	\$ 2.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.84
539000	\$ -	\$ -	\$ -	\$ -	\$ 39.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39.88
545000	\$ -	\$ -	\$ -	\$ -	\$ 11.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.74
546000	\$ -	\$ -	\$ -	\$ -	\$ 263.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263.70
557000	\$ -	\$ -	\$ -	\$ -	\$ 1,167.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,167.66
560000	\$ -	\$ -	\$ -	\$ -	\$ 1,037.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,037.16
566000	\$ -	\$ -	\$ -	\$ -	\$ 204.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204.00
580000	\$ -	\$ -	\$ -	\$ -	\$ 491.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491.33
586000	\$ -	\$ -	\$ -	\$ -	\$ 66.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66.61
588000	\$ -	\$ -	\$ -	\$ -	\$ 308.22	\$ -	\$ -	\$ 1,245.03	\$ -	\$ -	\$ -	\$ -	\$ 1,553.25
593000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
893000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902000	\$ -	\$ -	\$ -	\$ -	\$ 51.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51.21
905000	\$ 659.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 659.79
908000	\$ 68.78	\$ 17.53	\$ -	\$ 106.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193.05
909000	\$ -	\$ 1,170.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170.20
910000	\$ 27.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27.81
921000	\$ 2,226.96	\$ 232.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,459.29
923000	\$ 71.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71.14
925100	\$ 3,203.69	\$ 13.33	\$ -	\$ -	\$ 85.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,302.66
930200	\$ 5,839.58	\$ 1,296.16	\$ -	\$ 2,194.57	\$ 1,839.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,169.31
935000	\$ 6,201.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,201.74
	18,299.39	2,729.55	-	2,352.52	5,653.39	-	1,295.03	-	-	-	-	-	30,329.88

2-12-17

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
501200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
539000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
546000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
566000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
586000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
593000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
874000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
878000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
893000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
902000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
905000	\$ 428.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	428.24
908000	\$ 44.64	\$ 11.38	\$ -	\$ 68.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	124.61
909000	\$ -	\$ 759.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	759.52
910000	\$ 18.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18.05
921000	\$ 687.46	\$ 70.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,011.30
923000	\$ 21.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21.96
925100	\$ 988.94	\$ 4.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	992.97
930200	\$ 1,802.67	\$ 391.62	\$ -	\$ 629.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,234.90
935000	\$ 1,914.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,914.46
	<u>5,906.42</u>	<u>1,236.75</u>	<u>-</u>	<u>730.82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,735.00</u>	<u>28.26</u>	<u>-</u>	<u>-</u>	<u>1,274.52</u>	<u>10,911.77</u>

★ Variance \$40 - Adj higher
 immaterial
 jma

2-12-18

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2018

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.
 Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 417 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
506000	506000	ED	AN	210 Employee Auto Mileage	Wiggins, Gregory W	Mileage, Scott Morris Hydro One Leadership meeting, GPSS Staff meeting, Job Profile meeting with Andy and Thomas	87.2
506000 Total							87.2
588000	ED	AN	215 Employee Business Meals	Gibson, John Z	Meals, Christmas Lunch	185.93	
			235 Employee Misc Expenses	Arts, Reuben J	Meals, Holiday Lunch for Dispatch Area	161	
				Vandenburg, Brian Robert	Misc, DISCOM Facilitation Appreciation Gift Card	25	
				Gibson, John Z	Parking, Christmas Lunch Parking	3.75	
				FOLSOM ACE HARDWARE	Misc - Fowler - Xmas parade	79.15	
		ID	210 Employee Auto Mileage	Kane, James A	Mileage, Hydro One	90.95	
			215 Employee Business Meals	Butler, Jesse D	Meals, Employee Christmas Breakfast	137.66	
			235 Employee Misc Expenses	Cox, Holly	Meals, food for office party	53.47	
				Cox, Holly	Misc, Christmas gift for office janitors	25	
					Misc, Gift Box for Janitor	45	
			830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	2018 DUES	120	
				GREATERT SANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755	
			890 Office Supplies	Cox, Holly	Office Supplies, Christmas gift for courier	20.87	
		WA	215 Employee Business Meals	Binder, Frank M	Meals, Chamber Luncheon	12	
					Meals, Chamber	6	
				CORP CREDIT CARD	ANGELA SMITH-AMY'S DONUTS	48	
				Gibbs, Alicia Gfeller	Meals, Retirement food	61.61	
				Smith, Angela Jo	Meals, BBQ supplies for Paula's Retirement	188.47	
					Meals, drinks for retirement BBQ	31.63	
			235 Employee Misc Expenses	OTHELLO COMMUNITY HOSPITAL	Dennis Vermillion Visit - Hydro One purchase, Othello City Hall	62	
				CORP CREDIT CARD	CODY MYERS-FLOWERS BY PAUL	64.13	
				DEER PARK CHAMBER OF COMMERCE	50/50	170	
				STORY HARDWARE INC	50/50 Donation	19	
			830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 50/50	50	
				CHEWELAH CHAMBER OF COMMERCE	Chewelah Chamber of Commerce membership fee	220	
				GREATERT OTHELLO CHAMBER OF COMMERCE	Dues 50/50	82.5	
				DEER PARK ROTARY CLUB	SPONSORSHIP 50/50	90	
			885 Miscellaneous	CORP CREDIT CARD	CODY MYERS-AVAS FLOWERS	59.43	
			890 Office Supplies	Gibbs, Alicia Gfeller	Office Supplies, Retirement	28.29	
				Jones, Amy Kristen	Office Supplies, Holiday Cookies for Dept	41.97	
588000 Total							2947.81
870000	GD	AA	215 Employee Business Meals	Webb, Jeffrey Allen	Meals, food for birthday celebration	6.99	
			885 Miscellaneous	ADVENTURES IN ADVERTISING	Avista store items as a gift for Dandy Blue Flame Drawing.	51.96	
870000 Total							58.95
880000	GD	AA	215 Employee Business Meals	Mourin, Carie Ann	Meals, Holiday celebration - 4th floor	49.98	
			235 Employee Misc Expenses	Wueshoff, Kenneth R	Misc, Dams Retirement Party	18.99	
		AN	885 Miscellaneous	(blank)	Gift Cert 9094	40	
		ID	215 Employee Business Meals	CORP CREDIT CARD	JOYCE CARDWELL-SQ GROSS DONUTS CD	48.97	
				(blank)	Gross Donuts - Joyce C. - Safety meeting	25.23	
			830 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 50/50	15	
					2018 DUES	30	
				GREATERT SANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755	
		OR	215 Employee Business Meals	Taylor, Brian A	Meals, Deposit for Jeff and Alan Retirement	300	
				AUNTIE CAROLS HAWAIIAN CAFE & CATERING LLC	CHRISTMAS LUNCH	640	
				Cole, Philip O	Meals, Holiday meeting	17.9	
			235 Employee Misc Expenses	Taylor, Brian A	Misc, Operation's Retirement and United Way Event	500	
				Tyree, Michelle Helene	Misc, Farewell Gift and Refreshments	67.88	
				Cole, Philip O	Parking, Holiday meeting	20	
			830 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	210	
					RACC'S 2018 MEMB MEETING LUNCHEONS - JEFF SCHWENDENER	150	
		WA	215 Employee Business Meals	Botello, Bethany Joy	Meals, Jim Jensen retirement party	52.37	
					Meals, DONUTS FOR NPL CREW	64.39	
					Meals, DONUTS FOR NPL CREWS	52.85	
			235 Employee Misc Expenses	Mair, Timothy G	Meals, retirement meal - tm / soria	33.24	
			825 Donations	Nelson, Kristie Jo	Misc, DECORATIONS FOR OFFICE CHRISTMAS TREE	26.16	
				(blank)	GIFT CERT 9107	50	
			830 Dues	COLVILLE CHAMBER OF COMMERCE	COLVILLE SHAMBER OF COMMERCE MEMBERSHIP DUES	192.5	
			885 Miscellaneous	CORP CREDIT CARD	CRAIG BUCHANAN-PP MOESLAKEGOLFCLUB	53.01	
				SKAMANIA COUNTY CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP	150	
				(blank)	Gift Cert 9347	50	
					GIFT CERT 9415	75	
					GIFT CERT 9510-9516	350	
880000 Total							4038.27
905000	CD	AA	210 Employee Auto Mileage	Shelton, Samantha Lee	Mileage, Employee Retirement gift (one way)	6.21	
					Mileage, Employee Retirement Supplies and food (round trip)	3.21	
					Mileage, New Hire Graduation cake pick up (round trip)	4.28	
					Mileage, United Way Meeting	9.48	
				Gherino, Amanda R	Mileage, United Way	232.74	
			235 Employee Misc Expenses	Wisner, Jacqueline Zeinantz	Mileage, deliver donation check in Pullman	35.24	
				CORP CREDIT CARD	DARRIN BELGARDE-SUNSET FLORIST & GREENHOU	71.76	
				Gibbs, Alicia Gfeller	Misc, Employee Get Well Bouquet	3.26	
				Yoder, James R	Misc, GIFT CARD FOR CUSTOMER W/MGR APPROVAL	205.95	
				Butler, Debra Ann	Misc, Employee Retirement	55.43	
				Krasselt, Wendy Marie	Misc, Customer Gift Certificates - Avista Helps* \$75.00 gift certs x 2 for 2 different accounts	150	
			825 Donations	Bernatine, Jessica Marie	Misc, Gift Cards For Safety Drawing	10	
			885 Miscellaneous	(blank)	GIFT CERT 9118	100	
					Gift Cert 8945	40	
					Gift Cert 8985	50	
					Gift Cert 9051	25	
					Gift Cert 9098	25	
					GIFT CERT 9240	144	
					GIFT CERT 9219	305	
					Gift Cert 9270	200	
					GIFT CERT 9241	125	
					GIFT CERT 9234	50	
					GIFT CERT 9218	50	
			890 Office Supplies	Gillard, Matthew A	Office Supplies, Christmas lights for Lobby	11.87	
905000 Total							1918.43

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908000	CD	AA AN ID	885 Miscellaneous	(blank)	Gift Cert 8955	200	
			210 Employee Auto Mileage	Adams, Susan E	Mileage, Leadership Meeting Hydro One	43.87	
			210 Employee Auto Mileage	Schmitt, Sharon E	Mileage, Hayden Chamber	6	
			825 Donations	(blank)	Gift Cert 9344	50	
					Gift Cert 9360	250	
	885 Miscellaneous	(blank)				Gift Cert 9361-9363	150
						Gift Cert 8948 through 8955	300
						GIFT CERT 9426	25
						GIFT CERT 9404-9406	150
						GIFT CERT 9403	250
						Mileage, Travel to Deer Park for Susan at Green House Retirement	25.62
						Meals, WSDOT presentation valley chamber	21
						Meals, Valley Chamber meeting	35
						Meals, Valley Chamber, Meal Frost, Williams	68.7
						Misc, WP Chamber monthly presentation	25
235 Employee Misc Expenses	Kelley, Douglas T	210 Employee Auto Mileage	Bautista, Victor C		Mileage, Travel to Chamber Meeting	36.3	
					Mileage, Travel to Chamber of Commerce Meeting	11.99	
908000 Total						1648.48	
909000	CD	AN	020 Professional Services	HANNA & ASSOCIATES INC	Donation Sticker community outreach	788.21	
					Donation community outreach sticker	465	
				LISA MCCATHREN DESIGN	Holiday cards	600	
				(blank)	GIFT CERT 9139	50	
				(blank)	GIFT CERT 9233	50	
					Gift Cert 9273	25	
					GIFT CERT 9238	200	
					GIFT CERT 9239	200	
					Gift Cert 9272	50	
					GIFT CERT 9216-9217	100	
	GD	OR	826 Sponsorships	SIMPLY NORTHWEST INC	Public Safety Gift Basket	50	
			020 Professional Services	WASHINGTON FIRE CHIEFS	Membership Sponsorship Dawn Donahoo	100	
				LISA MCCATHREN DESIGN	Holiday cards	150	
			885 Miscellaneous	SIMPLY NORTHWEST INC	Public Safety Gift Basket	25	
			826 Sponsorships	OREGON UTILITY NOTIFICATION CENTER	OUSS SPONSORSHIP - OR - DAWN DONAHOO	2500	
909000 Total						5603.21	
921000	CD	AA	210 Employee Auto Mileage	Feltes, Karen S	Mileage, AGA and Hydro One	10.7	
					Mileage, Hydro One Board Visit	4.91	
					Mileage, Hydro One Visit	4.91	
				Feist, Seth D	Mileage, Department Christmas party	6.54	
				Schmedding, BriAnn Christine	Mileage, JSTC and store for cake	11.45	
			215 Employee Business Meals	CORP CREDIT CARD	LISA LEE-NOTHING BUNDT CAKES 76	18.75	
				Feltes, Karen S	Meals, AELP Board	18.92	
					Meals, Hydro One	17	
					Meals, Hydro One - In Flight	8	
					Meals, Hydro One - US dollars	91.79	
					Meals, Zimmerman Retirement Lunch	277.22	
				Morris, Lashia	Meals, Retirement	47	
				Feist, Seth D	Meals, Donuts for work	15.51	
					Meals, Cake for Dawn, Kirk, and Tony	18.89	
				DiLuciano, Joshua D	Meals, Donuts for All Team meeting	200	
	Scribner, Montgomery James	Meals, Hydro One Summit	8				
	Robbert, Bryce W	Meals, Donuts for training	6.9				
		Meals, Donuts for network/fleet training	68.6				
		Meals, Donuts for Sandpoint Training	28.91				
		Meals, Donuts for linemen quiz	82.16				
		Meals, Donuts for Colville, Kettle Falls	43.88				
		Meals, Donuts for gas crew training	32				
		Meals, Donuts for linemen quiz	48.1				
		Meals, Donuts for Gas Crew Quiz	26.42				
		Meals, Casual Friday donuts for Network crew	36.22				
		Meals, Holiday celebration - 4th floor	113.53				
		Meals, donuts and fruit for 4th Quarter Editors' Meeting	12.98				
		KAREN LORENZ-NOTHING BUNDT CAKES 76	112.5				
		Misc. Emp Recog. Gift Card for Matt Sisson	200				
		Parking, Diamond Parking-For Avista's United Way Campaign-Day of Action downtown volunteer	10				
		Misc, Retirement	21.1				
		Misc, Flowers for admin day	21.19				
		Misc, Donuts for group	12				
		Parking, Avista Sponsored fund raising - Boy scout	13.06				
		Misc, Retirement Party	159.82				
		Parking, Dinner with Hydro One Communications Team	0				
		Misc, Employee recognition - Gift Card for Celena Mock for her work during the United Way Campaign	109.9				
		Misc, Team Building - Golf Cart	20				
		Misc, Team Building - Golf Balls	30				
		Misc, Cake for Karen's 20 years here at Avista	25.48				
		Misc, Hydro One Summit - Foreign Transaction Fee	0				
		Misc, Hydro One Summit - Baggage Fee	0				
		Misc, Hydro One Summit - Gasoline	0				
		Parking, Hydro One Summit	0				
		Misc, Recognition for Haley Sumner Visa Gift Card	150				
		GIFT CERT 9303	50				
		LINDA WILLIAMS-MONTANA CHAMBER OF COM	20				
		GIFT CERT 9309	50				
		John Emerson retirement reception Feb18	456.5				
		REAL ESTATE WORKING FUND	1030				
		CORP CREDIT CARD	114.22				
		REBECCAS GARDNER-TLF APPLEWAY FLORIST AND	277.58				
		Feltes, Karen S	Airfare, American 0012128833081, Hydro One all in US Dollars	0			
		Scribner, Montgomery James	Airfare, Delta 0052328029894, Hydro One Summit	0			
		GONZAGA UNIVERSITY	PRE GAME SOCIAL HEMM BALLROOM SOUTH RENTAL	400			
		Scribner, Montgomery James	Car Rental, Hydro One Summit	0			
		Feltes, Karen S	Lodging, H1 Marriott USD on Credit Card	216.33			
		Scribner, Montgomery James	Lodging, Hydro One Summit	0			
		Inman, Mary Ann	Meals, DJ Kinservik - Retirement Expenses	77.7			
		Inman, Mary Ann	Misc, DJ Kinservik - Retirement Expenses	33.13			
			Misc, Renee Webb Retirement	25			
			Misc, DJ Kinservik - Retirement Gift	300			
			Retirement Cards	2530			
	GD	AA	885 Miscellaneous	HELVETICKA INC			

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821000	GD	OR	830 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	232.5
921000 Total						7827.3
930200	CD	AA	215 Employee Business Meals	Vermillion, Dennis P Pendergraft, Lauren C Hesler, Gregory Curtis	Meals, AEL&P Board Meetings Meals, Department lunch for service recognition for Karen Eastwood retirement Meals, Legal/Compliance Christmas Gathering Meals, Claims Department Christmas Lunch LENA FUNSTON-LIBERTY PARK FLORIST LINDA WILLIAMS-APPLEWAY FLORIST & GREEN Parking, Parking for United Way event Misc, Gifts for Innovation Station core team Misc, Gift Card for Karen Eastwood service recognition/retirement CATHERINE D COOPER-SAFEWAY STORE00032557 GIFT CERT 9110 GIFT CERT 9111 GIFT CERT 9112 GIFT CERT 9109 GIFT CERT 9108 GIFT CERT 9113	170.22 118.4 110.6 161.99 390.47 4.2 88.94 112.52 100 25 25 25 25 25 25
			235 Employee Misc Expenses	CORP CREDIT CARD		25
			825 Donations	Vermillion, Dennis P Schlect, Edward D Pendergraft, Lauren C CORP CREDIT CARD (blank)	Materials, Gift for Consultant (Pease) CHRIS RILE-RITTERS FLORIST & NURSERY CATHERINE D COOPER-WWWHEELSPORTSPOKANE.COM PHOTO EXCURSION-RETIREMENT FROM BOARD Sponsorship Airfare, Alaska 0272175738959, Airfare to Juneau - No Receipt - see credit card statement Airfare, AEL&P Board Meetings Car Rental, AEL&P Board Meetings Lodging, AEL&P Board Meetings Meal, Meal to Moses Lake For 811 golf tournament and back Taking Down Christmas Lights DONATION ID/AA DUES Wallace Christmas Lights Meal, Post Falls and Spokane for NLT and Merger Closure Meetings Meal, Spokane Avisia for Merger Closure Meeting Meals, Lewis-Clark Valley Chamber of Commerce Natural Resources Committee Luncheon Meals, Hydro One/Avista Closure Discussion Meals, Lewis-Clark Valley Chamber Natural Resources Committee Luncheon 2018 ANNUAL DUES 2018 ANNUAL DUES 2017 ANNUAL DUES GCA CHAMBER 2017 ANNUAL MEETING GOVNR OTTER ADDRESS 2018 ANNUAL DUES 2018 MONTHLY UPBEAT BREAKFAST TICKETS Dues - 2018 2018 DUES DUES-2018 2018 -DUES ID DUES 2018 MEMBERSHIP DUES-Post Falls Chamber Gift Cert 9269 ID DUES AND SPON Split between ID DUES and SPON for Grangeville Chamber of Commerce Meal, Gonzaga Business Dinner Meal, Gonzaga Presidential Speaker Series Meal, Gonzaga Board of Trustees Meeting Meal, Gonzaga Leadership Dinner Speaker Meal, Gonzaga Annual Review Meeting Meal, Gonzaga Board Chairs Meeting Meal, Gonzaga Board Meetings Meal, GSI Executive Committee Meeting Meal, Gonzaga Scholarship Luncheon Meal, Speaker for EWU Celebration Meals, Chamber Natural Resources Committee Lunch Meals, Gonzaga Board Meetings Parking, GSI Board Meeting Parking, Business Meeting Parking, Gonzaga Annual Review Meeting Misc, Gonzaga Board Meetings Misc, Gonzaga Board Meetings - Car Service to the airport Misc, Gonzaga Meeting Tips, Gonzaga Board Meeting Parking, Gonzaga Board Meeting Parking, Breakfast Meeting Parking, GSI Executive Committee Meeting Parking, Gonzaga Board Meetings GIFT CERT 9306 BUSINESS DUES 2018 DUES/SPON 2018 2017 DUES MEMBERSHIP FOR 2018 2018 DUES Dues - 2018 Dues - 2018 MEMBERSHIP Dues - 2018 Asotin Chamber of Commerce Dues Materials, Moscow Chamber Membership list for AMI Outreach Car Rental, Gonzaga Board Meetings Car Rental, Gonzaga Board Meetings in Seattle Lodging, Gonzaga Board Meetings GOLF T SHIRT CREATIVE GOLF TOURNAMENT AUCTION ADS Thompson Falls Golf Tournament Thompson Falls Golf Tournament Meal, 811 Golf Tournament - ML Country Club Meal, 811 Golf Tournament - ML Country Club	28 109.89 120 7275 1500 642.8 498.41 65.45 234.08 54.5 79.57 2000 275 22.39 144.97 117.72 35.13 7.41 11.44 275 30 10 20 60 20 2124.5 102 325 75 62.5 137.5 100 25 900 50 135 7.1 2.73 1.09 1.09 2.73 4.36 1.09 43.62 1.64 1.09 1.64 14.03 196.42 9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.38 520.28 113.75 106.25 1413.96 940 16.05 16.05
			880 Materials & Equipment	Schlect, Edward D CORP CREDIT CARD		28
			885 Miscellaneous			109.89
			826 Sponsorships	JOHN F KELLY GONZAGA UNIVERSITY		120
			205 Airfare	Vermillion, Dennis P		7275
			220 Employee Car Rental	Vermillion, Dennis P		1500
			230 Employee Lodging	Vermillion, Dennis P		642.8
			210 Employee Auto Mileage	Mullins, Donna Kay		498.41
	AN		215 Employee Business Meals	WAFLES W MORE INLAND EMPIRE UTILITY LEWIS CLARK VALLEY CHAMBER OF COMMERCE BUILDING MAINT NW MINE SUPPLY		65.45
			825 Donations			234.08
			830 Dues			54.5
			885 Miscellaneous			79.57
	ID		210 Employee Auto Mileage	Talko, Michael Robert		2000
			215 Employee Business Meals	Talko, Michael Robert		275
			830 Dues	RATHDRUM AREA CHAMBER OF COMMERCE SPIRIT LAKE CHAMBER OF COMMERCE BAYVIEW CHAMBER OF COMMERCE COEUR D ALENE CHAMBER OF COMMERCE HAYDEN CHAMBER OF COMMERCE POST FALLS CHAMBER OF COMMERCE GOLDENDALE CHAMBER OF COMMERCE HISTORIC WALLACE CHAMBER OF COMMERCE OROFINO CHAMBER OF COMMERCE KAMIAH CHAMBER OF COMMERCE POST FALLS AREA CHAMBER OF COMMERCE (blank) GRANGEVILLE CHAMBER OF COMMERCE Morris, Scott L		22.39 144.97 117.72 35.13 7.41 11.44 275 30 10 20 60 20 2124.5 102 325 75 62.5 137.5 100 25 900 50 135 7.1 2.73 1.09 1.09 2.73 4.36 1.09 43.62 1.64 1.09 1.64 14.03 196.42 9.6 2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.38 520.28 113.75 106.25 1413.96 940 16.05 16.05
			885 Miscellaneous			275
			826 Sponsorships			30
	WA		210 Employee Auto Mileage	Morris, Scott L		10
			215 Employee Business Meals	Talko, Michael Robert Morris, Scott L		20
			235 Employee Misc Expenses	Morris, Scott L		60
			825 Donations	(blank)		20
			830 Dues	WILBUR CHAMBER OF COMMERCE WEST PLAINS CHAMBER OF COMMERCE LAKE SPOKANE CHAMBER OF COMMERCE REARDAN AREA CHAMBER OF COMMERCE TEKOA CHAMBER OF COMMERCE PULLMAN CHAMBER OF COMMERCE LIND CHAMBER OF COMMERCE COLFAX CHAMBER OF COMMERCE DAVENPORT CHAMBER OF COMMERCE ASOTIN CHAMBER OF COMMERCE Kimmell, Paul J Morris, Scott L		2.4 10 39.95 281.4 5.4 20 8 2.4 1.8 10 30 25 325 -20 25 25 600 12.5 150 100 25 30 55.18 251.38 520.28 113.75 106.25 1413.96 940 16.05 16.05
			880 Materials & Equipment	Kimmell, Paul J		25
			220 Employee Car Rental	Morris, Scott L		30
			230 Employee Lodging	Morris, Scott L		55.18
	ED	AN	020 Professional Services	HANNA & ASSOCIATES INC VP / MI SANDERS COUNTY LEDGER Love, Melissa Guerrero		251.38 520.28 113.75 106.25 1413.96 940 16.05 16.05

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	ED	AN	210 Employee Auto Mileage	Edwards Volletsen, Lisa Rose	Mileage, Personal vehicle round trip for charity golf tournament	37.45
	GD	AA	826 Sponsorships	INLAND EMPIRE UTILITY	Mileage, Personal vehicle roundtrip for charity golf tournament	37.45
		OR	210 Employee Auto Mileage	Vincent, Steve L	Sponsorship for 811 AG Expo	100
			235 Employee Misc Expenses	Vincent, Steve L	Sponsorship for IEUCC 811 Contractor Breakfast	650
			830 Dues	Tyree, Michelle Helene	Mileage, Grants Pass Chamber Government Relations Committee - Avista PGA presentation	30.3
				THE CHAMBER OF MEDFORD / JACKSON COUNTY	Mileage, RHT/Oregon Energy Green company and employee holiday event	9.59
				UNION COUNTY CHAMBER OF COMMERCE	Misc, Gift for RHT/Oregon Energy Green company and employee holiday event.	19.99
				CENTRAL POINT CHAMBER OF COMMERCE	Misc, Avista & 811 Sponsorship	264
				ASHLAND CHAMBER OF COMMERCE	Annual Membership Dues	613
				BOARDMAN CHAMBER OF COMMERCE	CHAMBER DUES	100
				TALENT CHAMBER OF COMMERCE	DUES:CHAMPION	125
				THE CHAMBER OF MEDFORD / JACKSON COUNTY	Ashland Chamber of Commerce Membership Dues	212.5
					Annual Membership Dues	75
					MEMBERSHIP RENEWAL	50
					DONATION	2287.5
930200 Total						29457.58
935000	CD	AA	020 Professional Services	SENSKE	CHRISTMAS DECOR	5140.4
					CHRISTMAS	2570.2
					CHRISTMAS DECOR INSTALLMENT	5140.4
					GIFT CARDS	40
936000 Total						12891
923000	CD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-FUNERAL FLOWERS/GIFTS	147.83
				205 Airfare	Airfare, Hydro One Travel	0.05
				840 Freight Costs	International shipping charges to Hydro One.	0
923000 Total						147.88
925100	CD	AA	845 Insurance - Gen Liability	(blank)	TO RECLASS EIM ENTRY DATED 11/29/18 TO CREDIT AELP THEIR PROCEEDS	6659
	AN		885 Miscellaneous	(blank)	Gift Cert 9600	25
	ED	AN	885 Miscellaneous	(blank)	Gift Cert 9088	125
925100 Total						6809
580000	ED	AN	215 Employee Business Meals	James, David C	Meals, Employee Recognition: Marty Gulseth retirement. Food for 30 people. Mascot Pizza	163.35
				Gibson, John Z	Meals, Christmas Lunch for Staff	132
				CORP CREDIT CARD	LENA FUNSTON-1-800-FLOWERS.COM,INC.	97.96
				James, David C	Misc, Recognition Ross Taylor retirement: Photo booklet	62.23
					Misc, Recognition Ross Taylor retirement: Gift Basket	140.11
					Misc, Employee Recognition: Marty Gulseth Retirement	104.25
				Vandenburg, Brian Robert	Misc, Marty's Retirement Card	5.1
580000 Total						725.04
892000	GD	OR	885 Miscellaneous	(blank)	GIFT CERT 9146	50
	WA		885 Miscellaneous	(blank)	Gift Cert 8324	50
					Gift Cert 9281	25
892000 Total						125
879000	GD	OR	885 Miscellaneous	(blank)	Gift Cert 8939	175
					Gift Cert 9083	50
879000 Total						225
557000	ED	AN	215 Employee Business Meals	Folini, Robert George	Meals, Jennifer Ohm Retirement Lunch and cake for Power Supply	151.46
					Meals, Preschedule and RT Holiday Lunch for 8 employees	139.19
				Silkworth, Steven George	Meals, Pend Oreille PUD Holiday Luncheon	1375.94
				Kalich, Clinton G	Meals, Planning Group Holiday Lunch - Kalich, Shane, Gall, Lyons	119.1
557000 Total						1785.69
560000	ED	AN	215 Employee Business Meals	Spacek, April Loreen	Meals, Scott Waples retirement	347.4
				Kirkeby, Curtis A	Meals, Alaska Power Association Meeting with AELP and UAF	41
				Spacek, April Loreen	Misc, Scott Waples retirement	19.59
					Tips, Scott Waples retirement	50
				Kirkeby, Curtis A	Cab Fare, Alaska Power Association Meeting with AELP and UAF	153.3
				Kirkeby, Curtis A	Airfare, Alaska 277173053922, Alaska Power Association Meeting with AELP and UAF	653
				Kirkeby, Curtis A	Lodging, Alaska Power Association Meeting with AELP and UAF	321.84
560000 Total						1586.12
539000	ED	AN	210 Employee Auto Mileage	Powell, Kevin D	Mileage, Retirement(hancock)hayden	60.99
539000 Total						60.99
893000	GD	OR	885 Miscellaneous	(blank)	GIFT CERT 9174	50
893000 Total						50
566000	ED	AN	215 Employee Business Meals	CORP CREDIT CARD	AARON ROBISON-TOPGOLF SALT LAKE 026-2	150.1
					AARON ROBISON-SQ CASUAL FRIDAY DONUTS	40
				Rolstad, Tracy Lowell	Meals, Lunch for Adam return to school	98.89
				Fiaant, Craig Norman	Meals, Hydro One visit - Lunch	0
				Magruder, Michael A	Misc, Donuts to Celebrate Richard Maquire's last day	22.98
566000 Total						311.97
902000	CD	WA	210 Employee Auto Mileage	Butler, Debra Ann	Mileage, Employee Retirement Gathering	74.12
				Benstine, Jessica Marie	Misc, Gift Cards for Safety Meeting	10
902000 Total						84.12
593000	ED	WA	825 Donations	(blank)	Gift Cert 9345	50
593000 Total						50
878000	GD	WA	035 Workforce - Contract	(blank)	Gift Cert 9364	50
878000 Total						50
586000	ED	AN	880 Materials & Equipment	GUCKENHEIMER SERVICES LLC	Retirement Luncheon	98.3
586000 Total						98.3
535000	ED	AN	235 Employee Misc Expenses	Bean, Jessica Maan Jing Dosono	Misc, water for united way tour	4.35
535000 Total						4.35
874000	GD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	STEVEN SCHACHER-SQ GROSS DONUTS PO	16.75
	OR		235 Employee Misc Expenses	Massev, Jennifer Lynn	Misc, Above and beyond gift cards	30
					Misc, Above and beyond gift card	10
874000 Total						56.75
910000	CD	AA	235 Employee Misc Expenses	CORP CREDIT CARD	KRISTINE MEYER-TLF NEILLS FLOWERS	80.85
910000 Total						80.85
546000	ED	AN	210 Employee Auto Mileage	Demosey, Thomas Charles	Mileage, Retirement celebration for Gary Neal, Port of Morrow	207.1
				Demosey, Thomas Charles	Meals, Port of Morrow- retirement event for Gary Neal (Port Director). Breakfast for Thomas Demosey, Greg Rahn, & Steve Vincent.	53.5
					Meals, Travel to Boardman for retirement celebration of Gary Neal- Port of Morrow Director	20.92
					Lodging, Port of Morrow- retirement event for Gary Neal (Port Director). Original receipt missing, so reservation and credit card statement supplied.	121.75
546000 Total						403.27
545000	ED	AN	215 Employee Business Meals	Weisbeck, Robert S	Meals, Doughnuts for Revamp meetings	17.95
545000 Total						17.95
501200	ED	AN	230 Employee Lodging	Frohn, Greg Louis	Lodging, Lodging Colville xmas party	120
501200 Total						120
Grand Total						79270.51

* Amounts include removal of Chambers of Commerce Dues, some charge 50/50 because only way to reach customers. Due to size + time to verify - removed total Chamber/Rotary balances to be conservative. jmc

Prep by: *JML*
 Date: 2/27/2019
 Mgr. Review: *JML*

2.12.20

As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018					150.00						150.00
889000	2018										133.72	133.72
874000	2018								317.67			317.67
894000	2018										26	26.00
930200	2018		200.00									200.00
880000	2018									13.56		13.56
887000	2018								183.36			183.36
Grand Total		-	200.00	-	-	150.00	-	-	501.03	13.56	159.72	1,024.31

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018										150.00	150.00
889000	2018									133.72		133.72
874000	2018				301.92						15.75	317.67
894000	2018									26.00		26.00
930200	2018			200.00								200.00
880000	2018									13.56		13.56
887000	2018					183.36						183.36
Grand Total		-	-	200.00	485.28	13.56	-	-	-	159.72	165.75	1,024.31

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	Grand Total
Ferc Acct		CD.AA										
568000	2018	-	-	-	-	(150.00)	-	-	-	-	150.00	-
889000	2018	-	-	-	-	-	-	-	-	133.72	(133.72)	-
874000	2018	-	-	-	301.92	-	-	-	(317.67)	-	15.75	-
894000	2018	-	-	-	-	-	-	-	-	26.00	(26.00)	-
930200	2018	-	(200.00)	200.00	-	-	-	-	-	-	-	-
880000	2018	-	-	-	-					(13.56)	-	-
887000	2018	-	-	-	183.36	-	-	-	(183.36)	-	-	-
Grand Total		-	(200.00)	200.00	485.28	(136.44)	-	-	(501.03)	146.16	6.03	-

2.12-23

WA Electric	Accounting Year	Corrected											Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR				
568000	2018	45.861%	77.714%	50.817%	100.000%	65.390%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 1
889000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
874000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
894000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
930200	2018	48.109%	77.714%	53.308%	100.000%	68.595%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 4
880000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
887000	2018	47.528%	77.714%	52.664%	100.000%	67.766%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Electric

WA Electric	Accounting Year	Corrected											Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR				
568000	2018	-	-	-	-	(98.09)	-	-	-	-	-	-	-	(98.09)	
889000	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	
874000	2018	-	-	-	301.92	-	-	-	-	-	-	-	-	301.92	
894000	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	
930200	2018	-	(155.43)	106.62	-	-	-	-	-	-	-	-	-	(48.81)	
880000	2018	-	-	-	-	9.19	-	-	-	-	-	-	-	9.19	
887000	2018	-	-	-	183.36	-	-	-	-	-	-	-	-	183.36	
		-	(155.43)	106.62	485.28	(88.90)	-	-	-	-	-	-	-	347.57	✓

WA Gas	Accounting Year	Corrected											Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR				
568000	2018	14.199%	22.286%	15.400%	0.000%	0.000%	0.000%	47.376%	100.000%	69.100%	0.000%	0.000%	0.000%	0.000%	Note 1
889000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%	0.000%	0.000%	0.000%	Note 3
874000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%	0.000%	0.000%	0.000%	Note 3
894000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%	0.000%	0.000%	0.000%	Note 3
930200	2018	14.851%	22.286%	16.107%	0.000%	0.000%	0.000%	49.551%	100.000%	72.272%	0.000%	0.000%	0.000%	0.000%	Note 4
880000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%	0.000%	0.000%	0.000%	Note 3
887000	2018	14.507%	22.286%	15.746%	0.000%	0.000%	0.000%	48.443%	100.000%	70.656%	0.000%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Gas

WA Gas	Accounting Year	Corrected											Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR				
568000	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	
889000	2018	-	-	-	-	-	-	-	-	94.48	-	-	-	94.48	
874000	2018	-	-	-	-	-	-	-	-	(317.67)	-	-	-	(317.67)	
894000	2018	-	-	-	-	-	-	-	-	-	18.37	-	-	18.37	
930200	2018	-	(44.57)	32.21	-	-	-	-	-	-	-	-	-	(12.36)	
880000	2018	-	-	-	-	-	-	-	-	-	(9.58)	-	-	(9.58)	
887000	2018	-	-	-	-	-	-	-	-	(183.36)	-	-	-	(183.36)	
		-	(44.57)	32.21	-	-	-	-	-	(501.03)	103.27	-	-	(410.12)	✓

Total WA Electric	-	(155.43)	106.62	485.28	(88.90)	-	-	-	-	-	-	-	-	347.57	
Total WA Gas	-	(44.57)	32.21	-	-	-	-	-	-	(501.03)	103.27	-	-	(410.12)	
	-	(200.00)	138.83	485.28	(88.90)	-	-	-	-	(501.03)	103.27	-	-	(62.55)	

2.12.24

Sum of Transaction Amount Ferc Acct	Service	Jurisdiction	Expenditure	Vendor Name	Transaction Desc	Total
930200	CD	WA	830 Due	ASSOCIATION OF IDAHO CITIES	DUES 2018	200
930200 Total						200
894000	GD	OR	880 Mat	MCCUNES INSTRUMENTS	(blank)	26
894000 Total						26
874000	GD	WA	015 Con	ONE CALL CONCEPTS INC AAA SWEEPING LLC	15 REGULAR TICKETS - OREGON UTILITY NOTIFICATION CENTER (blank) SALES TAX	15.75 277.5 24.42
874000 Total						317.67
889000	GD	OR	215 Em 937 Tax 840 Fre	CORP CREDIT CARD TRI PACIFIC SUPPLY INC TRI PACIFIC SUPPLY INC	TREVOR SALONEN-TEN DEPOT SALES TAX Freight	20.95 99.32 13.45
889000 Total						133.72
568000	ED	AN	230 Em	IMNAHA RIVER INN B N B	LoloOxbow 230 patrol-Imnaha.Oregon	150
568000 Total						150
880000	GD	AN	215 Em	CORP CREDIT CARD	KELLEY HENDRY-ZIPS DRIVE IN MOSCOW	13.56
880000 Total						13.56
887000	GD	WA	345 Reg	(blank)	(blank)	183.36
887000 Total						183.36
Grand Total						1024.31

2.12-25

2.12-2b

Adjustment No. 2.12
Workpaper Ref. MR-LTIP

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

Month	Total Amount
201801	\$ 80,814
201802	\$ 186,907
201803	\$ 133,861
201804	\$ 133,861
201805	\$ 133,861
201806	\$ 128,325
201807	\$ 133,572
201808	\$ 133,572
201809	\$ 135,445
201810	\$ 133,780
201811	\$ 133,780
201812	\$ 120,007
Total	\$ 1,587,784

Allocated to Washington Electric

0.70135 Note 7	
0.68595 Note 4	
	<u>\$ 763,868.81</u> ✓

Allocated to Washington Gas

0.20549 Note 7	
0.72272 Note 4	
	<u>\$ 235,804.60</u> ✓

Allocated to Idaho Electric

0.70135 Note 7	
0.31405 Note 4	
	<u>\$ 349,723.74</u>

Allocated to Idaho Gas

0.20549 Note 7	
0.27728 Note 4	
	<u>\$ 90,469.20</u>

Allocated to Oregon

0.09316 Note 7	
	<u>\$ 147,917.99</u>

check \$ -

Prep by: _____ 1st Review: _____

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2018**

Net Adjustment - 12.2018

Sum of Transaction Amount

Ferc Acct	CD AA	CD AN	CD WA	ED AN	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000	-	-	-	-	(9,407.00)	-	9,407.00	-	-
880000	-	-	-	-	(2,574.00)	-	2,574.00	-	-
928000	-	-	2,070.00	-	-	(2,070.00)	-	-	-
930200	(20,185.00)	-	-	6,325.00	-	-	13,860.00	-	-
Grand Total	(20,185.00)	-	2,070.00	6,325.00	(11,981.00)	(2,070.00)	25,841.00	-	-

WA - Electric - 12.2018

	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	47.528%	52.664%	100.000%	67.766%	0%	0%	0%	0%	Note 3
880000	47.528%	52.664%	100.000%	67.766%	0%	0%	0%	0%	Note 3
928000	48.109%	53.308%	100.000%	68.595%	0%	0%	0%	0%	Note 4
930200	48.109%	53.308%	100.000%	68.595%	0%	0%	0%	0%	Note 4

WA - Electric	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-	-
928000	-	-	2,070.00	-	-	-	-	-	2,070.00
930200	(9,710.82)	-	-	4,338.63	-	-	-	-	(5,372.19)
	(9,710.82)	-	2,070.00	4,338.63	-	-	-	-	(3,302.19)

WA - GAS - 12.2018

WA - Gas	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	14.507%	15.733%	0%	0%	48.403%	100%	0%	0%	Note 3
880000	14.507%	15.733%	0%	0%	48.403%	100%	0%	0%	Note 3
928000	14.851%	16.107%	0%	0%	49.551%	100%	0%	0%	Note 4
930200	14.851%	16.107%	0%	0%	49.551%	100%	0%	0%	Note 4

WA - Gas	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	(4,553.31)	-	-	-	(4,553.31)
880000	-	-	-	-	(1,245.90)	-	-	-	(1,245.90)
928000	-	-	-	-	-	(2,070.00)	-	-	(2,070.00)
930200	(2,997.71)	-	-	-	-	-	-	-	(2,997.71)
	(2,997.71)	-	-	-	(5,799.21)	(2,070.00)	-	-	(10,866.92)

WA - Total

WA - Total Adjustment Total Electric	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-	-
928000	-	-	2,070.00	-	-	-	-	-	2,070.00
930200	(9,710.82)	-	-	4,338.63	-	-	-	-	(5,372.19)
	(9,710.82)	-	2,070.00	4,338.63	-	-	-	-	(3,302.19)

WA - Total Adjustment Total Gas	CD.AA	CD.AN	ED.WA	ED.AN	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	(4,553.31)	-	-	-	(4,553.31)
880000	-	-	-	-	(1,245.90)	-	-	-	(1,245.90)
928000	-	-	-	-	-	(2,070.00)	-	-	(2,070.00)
930200	(2,997.71)	-	-	-	-	-	-	-	(2,997.71)
	(2,997.71)	-	-	-	(5,799.21)	(2,070.00)	-	-	(10,866.92)

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2018**

2018									
Balances As Recorded									
Sum of Transaction Amount	CD	CD	CD	ED	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	AA	WA	OR	ZZ	
870000					9,407.00				9,407.00
880000					2,574.00				2,574.00
928000						2,070.00			2,070.00
930200	20,185.00								20,185.00
Grand Total	20,185.00	-	-	-	11,981.00	2,070.00	-	-	34,236.00

MR-PR-3

Balances with Corrected Recording									
Sum of Transaction Amount	CD	CD	CD	ED	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	AA	WA	OR	ZZ	
870000							9,407.00		9,407.00
880000							2,574.00		2,574.00
928000			2,070.00						2,070.00
930200				6,325.00			13,860.00		20,185.00
Grand Total	-	-	2,070.00	6,325.00	-	-	25,841.00	-	34,236.00

MR-PR-3

Net Adjustment									
Sum of Transaction Amount	CD	CD	CD	ED	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AN	AA	WA	OR	ZZ	
870000	-	-	-	-	(9,407.00)	-	9,407.00	-	-
880000	-	-	-	-	(2,574.00)	-	2,574.00	-	-
928000	-	-	2,070.00	-	-	(2,070.00)	-	-	-
930200	(20,185.00)	-	-	6,325.00	-	-	13,860.00	-	-
Grand Total	(20,185.00)	-	2,070.00	6,325.00	(11,981.00)	(2,070.00)	25,841.00	-	-

MR-PR-1

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Project Desc	Reclassified Service	Reclassified Jurisdiction	Purpose of Flight
928000	GD	WA	201710	Z88	02800545	2017	928000	2,070.00	atory Activities	CD	WA	WA GRC Settlement Conference Dockets UE-170485 and UG-170486
870000	GD	AA	201710	Z88	09900165	2017	870000	7,185.00	Activity - 099	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201807	Z88	09903691	2018	930200	13,860.00	Planning-099	GD	OR	OR Site Visits and Employee Company Picnic
870000	GD	AA	201808	Z88	09900165	2018	870000	2,222.00	Activity - 099	GD	OR	LU 659 LMC Meeting
880000	GD	AA	201808	Z88	09902455	2018	880000	2,574.00	erations - 099	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201809	Z88	09903691	2018	930200	6,325.00	Planning-099	ED	AN	Colstrip Meeting with NW General Counsels
								34,236.00				

Sum of Transaction Amount	Service		Jur		GD Total	Grand Total
	CD	AA	CD Total	GD		
Ferc Acct	AA			AA	WA	
870000				9,407.00		9,407.00
880000				2,574.00		2,574.00
930200		20,185.00	20,185.00			20,185.00
928000					2,070.00	2,070.00
Grand Total		20,185.00	20,185.00	11,981.00	2,070.00	34,236.00

2-12-29

2.12-30

Adjustment No. _____
Workpaper Ref. MR-DO-1

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2018

Test Period Expense:
Test Period Insurance Expense Amount
\$ (64,385) ✓

Allocated to Washington Electric

0.70135	Note 7	
0.68595	Note 4	\$ (30,975)

Allocated to Washington Gas

0.20549	Note 7	
0.72272	Note 4	\$ (9,562)

	<i>Electric</i>	
FERC 925	\$ (21,682.50)	70%
FERC 924	\$ (9,292.50)	30%
	<u>\$ (30,975.00)</u>	

2018 D & O Premiums (Estimated)

Carrier	2017 Premiums	Increase/Decrease	2018 Premium	2018	Utility	Utility	Amount
				Allocated	Allocated	Allocated to	
				%	Amount	AELP	
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900	
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418	
AEGIS -Continuity Credit (1)	-\$301,466	10.4%	-\$332,958	96.4%	-\$320,972	-\$11,986	
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550		
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535		
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000		
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000		
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065		
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000		
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000		
			\$927,164		\$898,833		

2017 Estimated D & O Premium Total Allocated to Avista \$898,833

Summary:	
2017 Total D&O Premiums	927,164
Less: 10%	(92,716)
90% of D&O Premiums	834,448
Utility Expense	898,833
Difference - Adjustment	(64,385) ✓

Provision for Rate Refund Prior Period Adjustment

Per Results (E-OPS-12A, G-OPS-12A)
 2018 Earning Sharing Estimate
 Prior Period Adjustment to Other Revenue

	Electric \$000s	Natural Gas \$000s
	(374)	(807)
	-	(693)
	374	114

GL Account Balance

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
229000	ACCUMULATED PROVISION - RATE F ED		WA	201801	-1,051,429	0	-1,051,429
				201802	-1,051,429	0	-1,051,429
				201803	-1,051,429	0	-1,051,429
				201804	-1,051,429	-373,827	-1,425,256
				201805	-1,425,256	0	-1,425,256
				201806	-1,425,256	0	-1,425,256
				201807	-1,425,256	0	-1,425,256
				201808	-1,425,256	0	-1,425,256
				201809	-1,425,256	1,425,255	-1
				201810	-1	1	0
				201811	0	0	0
				201812	0	0	0
				WA - Summary		1,051,429	
				ED - Summary		1,051,429	
		GD	WA	201801	-2,368,271	0	-2,368,271
				201802	-2,368,271	0	-2,368,271
				201803	-2,368,271	0	-2,368,271
				201804	-2,368,271	-113,740	-2,482,011
				201805	-2,482,011	0	-2,482,011
				201806	-2,482,011	-404,000	-2,886,011
				201807	-2,886,011	0	-2,886,011
				201808	-2,886,011	0	-2,886,011
				201809	-2,886,011	2,482,011	-404,000
				201810	-404,000	0	-404,000
				201811	-404,000	0	-404,000
				201812	-404,000	-289,000	-693,000
				WA - Summary		1,675,271	
				GD - Summary		1,675,271	
229000 - Summary						2,726,700	
449100	PROVISION FOR RATE REFUND	ED	WA	201801	0	0	0
				201802	0	0	0
				201803	0	0	0
				201804	0	373,827	373,827
				201805	373,827	0	373,827
				201806	373,827	0	373,827
				201807	373,827	0	373,827
				201808	373,827	0	373,827
				201809	373,827	0	373,827
				201810	373,827	0	373,827
				201811	373,827	0	373,827
				201812	373,827	0	373,827
				WA - Summary		373,827	
				ED - Summary		373,827	
449100 - Summary						373,827	
496100	PROVISION FOR RATE REFUND	GD	WA	201801	0	0	0
				201802	0	0	0
				201803	0	0	0
				201804	0	113,740	113,740
				201805	113,740	0	113,740
				201806	113,740	404,000	517,740
				201807	517,740	0	517,740
				201808	517,740	0	517,740
				201809	517,740	0	517,740
				201810	517,740	0	517,740
				201811	517,740	0	517,740
				201812	517,740	289,000	806,740
				WA - Summary		806,740	
				GD - Summary		806,740	
496100 - Summary						806,740	
Overall - Summary						3,907,267	

For Internal Use Only

Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

ERC Account	FERC Account Description	Service	Jurisdiction	Accounting Per	Journal Name	Transaction Description	Transaction Amount
229000	ACCUMULATED PROVISION - RATE REFUND	ED	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	-373,827 ✓
				201809	440-DECOUPLING 201809 DJ USD	Transfer 2017 Earn Test Provision for Rate Refund	1,425,255
				201810	440-DECOUPLING 201810 DJ USD	Clear Balance on Accum Provision Rate Refund	1
WA - Summary							1,051,429
ED - Summary							1,051,429
GD	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment		-113,740 ✓	
		201806	403-EARNINGS TEST ACCRUAL 201806 DJ USD	2018 Earnings test true-up adjustment		-404,000	
		201809	440-DECOUPLING 201809 DJ USD	Transfer 2017 Earn Test Provision for Rate Refund		2,482,011	
		201812	403-EARNINGS TEST ACCRUAL 201812 DJ USD	2018 Earnings test true-up adjustment		-289,000	
WA - Summary							1,675,271
GD - Summary							1,675,271
229000 - Summary							2,726,700
449100	PROVISION FOR RATE REFUND	ED	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	373,827
WA - Summary							373,827
ED - Summary							373,827
449100 - Summary							373,827
496100	PROVISION FOR RATE REFUND	GD	WA	201804	403-EARNINGS TEST ACCRUAL 201804 DJ USD	2017 Earnings test true-up adjustment	113,740
				201806	403-EARNINGS TEST ACCRUAL 201806 DJ USD	2018 Earnings test true-up adjustment	404,000
				201812	403-EARNINGS TEST ACCRUAL 201812 DJ USD	2018 Earnings test true-up adjustment	289,000
WA - Summary							806,740
GD - Summary							806,740
496100 - Summary							806,740 ✓
Overall - Summary							3,907,267

For Internal Use Only

2.12.19

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

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(248)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(248)
25	Total Electric Expenses	(248)
26	OPERATING INCOME BEFORE FIT	248
	FEDERAL INCOME TAX	
27	Current Accrual	52
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$196
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

**2013-2018 Incentive Compensation by Employee Group
Target and Incentive for Plan Year**

*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727
Actual	\$ 11,880,541	\$ 11,317,692	\$ 10,002,519	\$ 9,597,784	\$ 11,633,253	\$ 11,330,580
Executive	2013	2014	2015	2016	2017	2018
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925
Actual	\$ 2,652,365	\$ 3,494,016	\$ 2,356,908	\$ 3,572,530	\$ 2,409,949	\$ 2,786,099
Total	2013	2014	2015	2016	2017	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679

Six Year Average	2018 Actual Expense	O & M Adjustment
\$ 2,703,667	\$ 2,763,400.82	
\$ 171,681	\$ 227,304.66	
\$ 6,488,915	\$ 6,703,033.55	\$ (214,118.74)
\$ 1,596,132	\$ 1,636,727.13	
\$ 10,960,395	\$ 11,330,466.15	\$ (214,118.74)
Six Year Average	2018 Actual Expense	O & M Adjustment
\$ 2,566,859		
\$ 1,287,366	\$ 1,591,513.00	\$ (304,147.50)
\$ 1,591,279	\$ 1,148,442.00	
\$ 2,878,645	\$ 2,739,955.00	\$ (304,147.50)
Total Adjustment		\$ (518,266.24)
WA Electric	0.70135	
(note 7, 4)	0.68249	\$ (248,076)
WA Gas	0.20549	
(note 7, 4)	0.67799	\$ (72,205)

In UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment. On rebuttal the Company accepted this adjustment. The Commission approved the Staff's / Avista Rebuttal position in UE-170485/UG-170486. In this case, we agree to also use this method for simplicity purposes.

2.13-01

Data Source: Financial Reporting
 Data Updated Daily

Task Number	Journal Name	Project Number	Report Category	Transaction	Transaction Amount	Accounting Period
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201801
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201801
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201802
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201802
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	29,170	201803
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	195,212	201803
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	184,518	201804
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	27,572	201804
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	192,538	201805
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	28,770	201805
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	28,770	201806
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	192,538	201806
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	180,526	201807
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	90,249	201807
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	137,025	201808
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	91,350	201808
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	309,677	201809
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	206,451	201809
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	156,209	201810
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	104,139	201810
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	156,209	201811
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	104,139	201811
417100	Miscellaneous Trans: 77705021		NONOP	Officer Incentive	36,174	201812
920000	Miscellaneous Trans: 09905034		OPER	Officer Incentive	-160,045	201812
Overall					2,739,955.	

2,747,903 actual
 due to immateriality will
 (7,948) not be recorded

Sum of Transaction Amount	Column Labels			Grand Total
Row Labels	417100	920000		
09905034		\$ 1,591,513.00		\$ 1,591,513.00
77705021	✓ \$ 1,148,442.00			\$ 1,148,442.00
Grand Total	\$ 1,148,442.00	\$ 1,591,513.00		\$ 2,739,955.00

Prep By: AB
 Date: 2/28/2019

Mgr. Review: *Jma*

2.13-02

Non-Executive

Sum of Transaction Amount	Column Labels						Grand Total
Row Labels	CAP	NONE	NONOP	OPER	OTHER		Grand Total
201801	\$ 171,472	\$ 231	\$ 14,225	\$ 490,939	\$ 138,674		815,541
512 Incentive Loading-NU	\$ 149,261	\$ 231	\$ 14,225	\$ 451,121	\$ 122,388		737,226
514 Incentive Loading-Union	\$ 22,211			\$ 39,818	\$ 16,286		78,315
201802	\$ 192,604	\$ 289	\$ 14,062	\$ 492,185	\$ 107,680		806,820
512 Incentive Loading-NU	\$ 169,685	\$ 289	\$ 14,062	\$ 457,022	\$ 104,314		745,372
514 Incentive Loading-Union	\$ 22,920			\$ 35,163	\$ 3,366		61,448
201803	\$ 195,288	\$ 413	\$ 24,438	\$ 541,578	\$ 146,464		908,181
512 Incentive Loading-NU	\$ 170,752	\$ 413	\$ 24,432	\$ 508,043	\$ 137,362		841,002
514 Incentive Loading-Union	\$ 24,536		\$ 6	\$ 33,535	\$ 9,102		67,179
201804	\$ 209,087	\$ (47)	\$ 18,633	\$ 475,990	\$ 128,175		831,837
512 Incentive Loading-NU	\$ 182,292	\$ (47)	\$ 18,610	\$ 444,091	\$ 120,597		765,543
514 Incentive Loading-Union	\$ 26,795		\$ 23	\$ 31,898	\$ 7,578		66,294
201805	\$ 211,553	\$ 25,435	\$ 589,241	\$ 157,012	\$ 983,241		983,241
512 Incentive Loading-NU	\$ 183,927		\$ 25,417	\$ 550,830	\$ 146,283		906,456
514 Incentive Loading-Union	\$ 27,626		\$ 19	\$ 38,411	\$ 10,729		76,785
201806	\$ 314,838	\$ (979)	\$ 7,382	\$ 457,342	\$ 3,734		782,317
512 Incentive Loading-NU	\$ 272,589	\$ (979)	\$ 7,394	\$ 428,201	\$ 11,223		718,428
514 Incentive Loading-Union	\$ 42,249		\$ (13)	\$ 29,141	\$ (7,489)		63,888
201807	\$ 202,825	\$ (31)	\$ 20,685	\$ 468,043	\$ 128,842		820,364
512 Incentive Loading-NU	\$ 176,737	\$ (31)	\$ 20,680	\$ 438,223	\$ 121,408		757,017
514 Incentive Loading-Union	\$ 26,088		\$ 5	\$ 29,820	\$ 7,435		63,347
201808	\$ 219,558	\$ 12,985	\$ 522,052	\$ 141,702	\$ 896,297		896,297
512 Incentive Loading-NU	\$ 190,649		\$ 12,970	\$ 489,590	\$ 132,114		825,323
514 Incentive Loading-Union	\$ 28,909		\$ 16	\$ 32,461	\$ 9,588		70,974
201809	\$ 207,835	\$ -	\$ 28,700	\$ 895,307	\$ 392,626		1,524,468
512 Incentive Loading-NU	\$ 180,814		\$ 17,463	\$ 433,555	\$ 95,958		727,790
514 Incentive Loading-Union	\$ 27,021		\$ (5)	\$ 29,865	\$ 5,045		61,926
Quarterly True Up			\$ 11,242	\$ 431,887	\$ 291,623		734,752
201810	\$ 279,421	\$ 30,223	\$ 853,605	\$ 283,756	\$ 1,447,005		1,447,005
512 Incentive Loading-NU	\$ 241,239		\$ 30,221	\$ 799,754	\$ 264,390		1,335,603
514 Incentive Loading-Union	\$ 38,182		\$ 2	\$ 53,851	\$ 19,366		111,402
201811	\$ 474,857	\$ 4	\$ 29,359	\$ 762,324	\$ 10,922		1,277,466
512 Incentive Loading-NU	\$ 413,752	\$ 4	\$ 29,315	\$ 715,303	\$ 21,645		1,180,018
514 Incentive Loading-Union	\$ 61,104		\$ 45	\$ 47,022	\$ (10,723)		97,448
201812 - estimate	\$ 344,969	\$ (4)	\$ 22,763	\$ 787,293	\$ 151,673		1,306,694
512 Incentive Loading-NU	\$ 301,280	\$ (4)	\$ 24,771	\$ 811,453	\$ 191,330		1,328,831
514 Incentive Loading-Union	\$ 43,689		\$ (13)	\$ 52,492	\$ 12,100		108,268
Annual True Up			\$ (5,416)	\$ (208,059)	\$ (140,487)		(353,962)
Annual True Up 2			\$ 3,420	\$ 131,407	\$ 88,730		223,557
Grand Total	\$ 3,024,307	\$ (125)	\$ 248,890	\$ 7,335,899	\$ 1,791,258		12,400,230
	24%	0%	2%	59%	14%		
Less Taxes	\$ 2,763,400.82	\$ (113.93)	\$ 227,418.59	\$ 6,703,033.55	\$ 1,636,727.13		11,330,466

Date: 2/28/2019

Mgr. Review: *Jmg*

2.13-03

2.14

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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	268
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$268)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

2.14-01

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

		Restate Debt Interest		
		2.14		
<u>Adjustment Description</u>	Adjustment	All other		
	ROO	Adjustments	TOTAL	
1.00	Results of Operations	1,596,053		1,596,053
1.01	Deferred FIT Rate Base		(1,946)	-1,946
1.02	Deferred Debits and Credits		-	-
1.03	Working Capital		-	0
1.04	Remove AMI Rate Base		(19,166)	-19,166
2.01	Eliminate B & O Taxes		-	0
2.02	Restate Property Tax		-	0
2.03	Uncollect. Expense		-	0
2.04	Regulatory Expense		-	0
2.05	Injuries and Damages		-	0
2.06	FIT/DFIT/ ITC Expense		-	0
2.07	Office Space Charges to Non-Utility		-	0
2.08	Restate Excise Taxes		-	0
2.09	Net Gains & Losses		-	0
2.10	Weather Normalization		-	0
2.11	Eliminate Adder Schedules		-	0
2.12	Misc. Restating Non-Util / Non- Recurring Expenses		-	0
2.15	Eliminate WA Power Cost Defer		-	0
2.16	Nez Perce Settlement Adjustment		-	0
2.13	Restating Incentives		-	0
2.17	Normalize CS2/Colstrip Major Maint		-	0
2.14	Restate Debt Interest		-	0
2.18	Authorized Power Supply		-	0
Totals		1,596,053	(21,112)	1,574,941
Weighted Average Cost of Debt		2.83%	2.83%	
Restated Debt Interest		45,168	(597)	44,571
Interest Per Results (E-FIT-12A)		46,445		46,445
Increase (Decrease) in Interest Expense		(1,277)	(597)	(1,874)
FIT Rate		0.21	0.21	
Increase (Decrease) in FIT		268	125	393
		2.14	Adjustment	



Ima

AVISTA UTILITIES ACTUAL COST OF CAPITAL WASHINGTON ELECTRIC DECEMBER 31, 2018			
Component	Capital Structure	Cost	Weighted Cost
Debt	52.65%	5.38%	2.83%
Equity	47.35%	9.50%	4.50%
Total	<u>100.00%</u>		<u>7.33%</u>

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

2.14-03

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	1,754,187,500.00	1,754,187,500.00	1,754,187,500.00
ST Debt	100,530,328.67	-	-
Total Debt	<u>1,854,717,828.67</u>	<u>1,754,187,500.00</u>	<u>1,754,187,500.00</u>
EQUITY:			
Common Equity	1,668,339,806.71	1,668,339,806.71	1,668,339,806.71
Investment in Subs	-	-	-
Net Equity	<u>1,668,339,806.71</u>	<u>1,668,339,806.71</u>	<u>1,668,339,806.71</u>
DEBT COST:			
LT Debt Cost	96,618,031.17	96,016,858.29	96,016,858.17
ST Debt Cost	3,165,911.08	-	-
Total Debt Cost	<u>99,783,942.25</u>	<u>96,016,858.29</u>	<u>96,016,858.17</u>
Debt Cost %	✓ 5.380%	5.474%	5.474%
Debt %	✓ 52.650%	51.250%	51.250%
Equity %	✓ 47.350%	48.750%	48.750%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

CBR

REVISED FOR ROO:			
DEBT:			
LT Debt	1,754,187,500.00	1,754,187,500.00	1,754,187,500.00
ST Debt	55,607,245.08	55,607,245.08	55,607,245.08
Total Debt	<u>1,809,794,745.08</u>	<u>1,809,794,745.08</u>	<u>1,809,794,745.08</u>
EQUITY:			
Common Equity	1,668,339,806.71	1,668,339,806.71	1,668,339,806.71
AERC Investment	112,755,160.92	112,755,160.92	112,755,160.92
Investment in Subs	(161,368,974.04)	(161,368,974.04)	(161,368,974.04)
Net Equity	<u>1,619,725,993.59</u>	<u>1,619,725,993.59</u>	<u>1,619,725,993.59</u>
DEBT COST:			
LT Debt Cost	96,618,031.17	96,016,858.29	96,016,858.17
ST Debt Cost	3,165,911.08	3,165,911.08	3,165,911.08
Total Debt Cost	<u>99,783,942.25</u>	<u>99,182,769.38</u>	<u>99,182,769.25</u>
Debt Cost %	5.514%	5.480%	5.480%
Debt %	52.770%	52.770%	52.770%
Equity %	47.230%	47.230%	47.230%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

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

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer 2.15 E-EWPC
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$2,639 ✓
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	2,639
5	Other Revenue	-
6	Total Electric Revenue	2,639
EXPENSES		
Production and Transmission		
7	Operating Expenses	(10,119) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(10,119)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	102 ✓
16	Total Distribution	102
17	Customer Accounting	16 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	5 ✓
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	5
25	Total Electric Expenses	(9,996) ✓
26	OPERATING INCOME BEFORE FIT	12,635 ✓
FEDERAL INCOME TAX		
27	Current Accrual	528
28	Debt Interest	-
29	Deferred Income Taxes	2,125
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$9,982 ✓
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

2.15-01

Avista Corporation
 Eliminate Washington ERM/REC
 12 Months Ended December 31, 2018

NET ERM/REC Adjustment			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	2,639	-	2,639
	-	-	-
Account 557	-	(10,119)	(10,119)
Excise tax	102	-	102
Uncollectibles	16	-	16
Other (commission fees)	5	-	5
Total expenses	123	(10,119)	(9,996)
Net income before income taxes	2,516	10,119	12,635
FIT	0.21 528	2,125	2,653
Net income	1,988	7,994	9,982 ✓
			check
		ERM	7,497
		REC	2,485
		TOTAL	9,982

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2018

		ERM			
		Rebate	557.290	557.280	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-18	0.953853	-	-	-	-
Feb-18	0.953853	-	-	1,007,942	(211,668)
Mar-18	0.953853	-	-	1,630,247	(342,352)
Apr-18	0.953853	-	-	1,257,367	(264,047)
May-18	0.953322	-	-	2,013,447	(422,824)
Jun-18	0.953322	-	-	1,662,042	(349,029)
Jul-18	0.953322	-	-	(1,280,865)	268,982
Aug-18	0.953322	-	-	(162,885)	34,206
Sep-18	0.953322	-	-	(535,428)	112,440
Oct-18	0.953322	-	-	460,960	(96,802)
Nov-18	0.953322	-	-	2,997,245	(629,421)
Dec-18	0.953322	-	-	439,769	(92,351)
Total		-	-	9,489,841	(1,992,866)

ERM-2 6

Revenue Related Expenses - from GRC

Excise Tax	0.038516	-
Uncollect.	0.006183	-
Commission Fee	0.002000	-
Total	0.046699	-

RCF-1

<u>Account 557 as Recorded</u>	ERM	Adjust	Total	
Deferrals	9,489,841	-	9,489,841	Debit
Amortizations	-	-	-	Credit
Net	9,489,841	-	9,489,841	Credit
 <u>Account 410.10</u>	 (1,992,866)	 -	 (1,992,866)	 Debit

ERM Adjustment

<u>Adjustment (\$000)</u>	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	-	-	-
Account 557	-	(9,490)	(9,490)
Excise tax	-	-	-
Uncollectibles	-	-	-
Other (commission fees)	-	-	-
Total expenses	-	(9,490)	(9,490)
Net income before income taxes	-	9,490	9,490
FIT	0.21	1,993	1,993
Net income	-	7,497	7,497

Jna

FERC Account	Accounting Period	Transaction Description	Transaction Amount	Deferral	Interest	Transfer	DFIT	Total
182350	201801	Interest Accrual for Amortization Balance	\$ (65,783)		\$ (65,783)			\$ (65,783)
182350	201802	Interest Accrual for Amortization Balance	\$ (94,119)		\$ (94,119)			\$ (94,119)
182350	201803	Interest Accrual for Amortization Balance	\$ (79,951)		\$ (79,951)			\$ (79,951)
182350	201804	Interest Accrual for Amortization Balance	\$ (79,951)		\$ (79,951)			\$ (79,951)
182350	201805	Interest Accrual for Amortization Balance	\$ (79,951)		\$ (79,951)			\$ (79,951)
182350	201806	Interest Accrual for Amortization Balance	\$ (79,951)		\$ (79,951)			\$ (79,951)
182350	201807	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
182350	201807	Prudency Approval Received in WA - Transfer 2017 Bal	\$ (1,721,455)			\$ (1,721,455)		\$ (1,721,455)
182350	201808	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
182350	201809	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
182350	201810	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
182350	201811	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
182350	201812	Interest Accrual for Amortization Balance	\$ (83,063)		\$ (83,063)			\$ (83,063)
			\$ (2,699,539)		\$ (978,084)	\$ (1,721,455)	\$ -	\$ (2,699,539)
186280	201801	Balance Transfer from 186280 to 186290	\$ 1,684,801			\$ 1,684,801		\$ 1,684,801
186280	201802	Current Year ERM (2018)	\$ (1,007,942)	\$ (1,007,942)				\$ (1,007,942)
186280	201802	Current Year ERM Interest Accrual (2018)	\$ (1,827)		\$ (1,827)			\$ (1,827)
186280	201802	Rounding Adj	\$ 0					\$ -
186280	201803	Current Year ERM (2018)	\$ (1,630,247)	\$ (1,630,247)				\$ (1,630,247)
186280	201803	Current Year ERM Interest Accrual (2018)	\$ (6,611)		\$ (6,611)			\$ (6,611)
186280	201804	Current Year ERM (2018)	\$ (1,257,367)	\$ (1,257,367)				\$ (1,257,367)
186280	201804	Current Year ERM Interest Accrual (2018)	\$ (11,846)		\$ (11,846)			\$ (11,846)
186280	201805	Current Year ERM (2018)	\$ (2,013,447)	\$ (2,013,447)				\$ (2,013,447)
186280	201805	Current Year ERM Interest Accrual (2018)	\$ (17,776)		\$ (17,776)			\$ (17,776)
186280	201806	Current Year ERM (2018)	\$ (1,662,042)	\$ (1,662,042)				\$ (1,662,042)
186280	201806	Current Year ERM Interest Accrual (2018)	\$ (24,440)		\$ (24,440)			\$ (24,440)
186280	201807	Current Year ERM (2018)	\$ 1,280,865	\$ 1,280,865				\$ 1,280,865
186280	201807	Current Year ERM Interest Accrual (2018)	\$ (23,954)		\$ (23,954)			\$ (23,954)
186280	201808	Current Year ERM (2018)	\$ 162,885	\$ 162,885				\$ 162,885
186280	201808	Current Year ERM Interest Accrual (2018)	\$ (21,481)		\$ (21,481)			\$ (21,481)
186280	201809	Current Year ERM (2018)	\$ 535,428	\$ 535,428				\$ 535,428
186280	201809	Current Year ERM Interest Accrual (2018)	\$ (20,285)		\$ (20,285)			\$ (20,285)
186280	201810	Current Year ERM (2018)	\$ (460,960)	\$ (460,960)				\$ (460,960)
186280	201810	Current Year ERM Interest Accrual (2018)	\$ (20,157)		\$ (20,157)			\$ (20,157)
186280	201811	Current Year ERM (2018)	\$ (2,997,245)	\$ (2,997,245)				\$ (2,997,245)
186280	201811	Current Year ERM Interest Accrual (2018)	\$ (26,080)		\$ (26,080)			\$ (26,080)
186280	201812	Current Year ERM (2018)	\$ (439,769)	\$ (439,769)				\$ (439,769)
186280	201812	Current Year ERM Interest Accrual (2018)	\$ (31,966)		\$ (31,966)			\$ (31,966)
			\$ (4,035,286)	\$ (9,489,841)	\$ (206,423)	\$ 1,684,801	\$ -	\$ (8,011,463)
186290	201801	Balance Transfer from 186280 to 186290	\$ (1,684,801)			\$ (1,684,801)		\$ (1,684,801)
186290	201801	Interest Accrual for 2017 Pending Balance	\$ (5,027)		\$ (5,027)			\$ (5,027)

2-15-03

186290	201802	Interest Accrual for 2017 Pending Balance	\$	(7,191)	\$	(7,191)	\$	(7,191)
186290	201803	Interest Accrual for 2017 Pending Balance	\$	(6,109)	\$	(6,109)	\$	(6,109)
186290	201804	Interest Accrual for 2017 Pending Balance	\$	(6,109)	\$	(6,109)	\$	(6,109)
186290	201805	Interest Accrual for 2017 Pending Balance	\$	(6,109)	\$	(6,109)	\$	(6,109)
186290	201806	Interest Accrual for 2017 Pending Balance	\$	(6,109)	\$	(6,109)	\$	(6,109)
186290	201807	Prudency Approval Received in WA - Transfer 2017 Bal	\$	1,721,455	\$	1,721,455	\$	1,721,455
			\$	-	\$	(36,654)	\$	-
283280	201801	WA ERM	\$	14,870	\$	14,870	\$	14,870
283280	201802	WA ERM	\$	233,327	\$	233,327	\$	233,327
283280	201803	WA ERM	\$	361,813	\$	361,813	\$	361,813
283280	201804	WA ERM	\$	284,607	\$	284,607	\$	284,607
283280	201805	WA ERM	\$	444,629	\$	444,629	\$	444,629
283280	201806	WA ERM	\$	372,234	\$	372,234	\$	372,234
283280	201807	WA ERM	\$	(269,631)	\$	(269,631)	\$	(269,631)
283280	201807	WA ERM - Interest	\$	23,123	\$	23,123	\$	23,123
283280	201808	WA ERM	\$	(34,627)	\$	(34,627)	\$	(34,627)
283280	201808	WA ERM - Interest	\$	22,376	\$	22,376	\$	22,376
283280	201809	WA ERM	\$	(115,022)	\$	(115,022)	\$	(115,022)
283280	201809	WA ERM - Interest	\$	24,285	\$	24,285	\$	24,285
283280	201810	WA ERM	\$	96,749	\$	96,749	\$	96,749
283280	201810	WA ERM - Interest	\$	21,729	\$	21,729	\$	21,729
283280	201811	WA ERM	\$	629,540	\$	629,540	\$	629,540
283280	201811	WA ERM - Interest	\$	22,801	\$	22,801	\$	22,801
283280	201812	WA ERM	\$	92,662	\$	92,662	\$	92,662
283280	201812	WA ERM - Interest	\$	23,845	\$	23,845	\$	23,845
			\$	2,249,310	\$	-	\$	2,249,310
557280	201802	Current Year ERM Deferral Expense (2018)	\$	1,007,942	\$	1,007,942	\$	1,007,942
557280	201802	Rounding Adj	\$	(0)	\$	-	\$	-
557280	201803	Current Year ERM Deferral Expense (2018)	\$	1,630,247	\$	1,630,247	\$	1,630,247
557280	201804	Current Year ERM Deferral Expense (2018)	\$	1,257,367	\$	1,257,367	\$	1,257,367
557280	201805	Current Year ERM Deferral Expense (2018)	\$	2,013,447	\$	2,013,447	\$	2,013,447
557280	201806	Current Year ERM Deferral Expense (2018)	\$	1,662,042	\$	1,662,042	\$	1,662,042
557280	201807	Current Year ERM Deferral Expense (2018)	\$	(1,280,865)	\$	(1,280,865)	\$	(1,280,865)
557280	201808	Current Year ERM Deferral Expense (2018)	\$	(162,885)	\$	(162,885)	\$	(162,885)
557280	201809	Current Year ERM Deferral Expense (2018)	\$	(535,428)	\$	(535,428)	\$	(535,428)
557280	201810	Current Year ERM Deferral Expense (2018)	\$	460,960	\$	460,960	\$	460,960
557280	201811	Current Year ERM Deferral Expense (2018)	\$	2,997,245	\$	2,997,245	\$	2,997,245
557280	201812	Current Year ERM Deferral Expense (2018)	\$	439,769	\$	439,769	\$	439,769
			\$	9,489,841	\$	-	\$	9,489,841

2-15-04

Avista Corporation
Eliminate Washington REC
12 Months Ended December 31, 2018

REC					
		Rebate	557.324	557.322	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-18	0.953853	(330,344)	(315,100)	1,009,989	(145,927)
Feb-18	0.953853	(279,219)	(266,334)	167,196	20,819
Mar-18	0.953853	(267,910)	(255,547)	222,880	6,860
Apr-18	0.953853	(262,678)	(250,556)	198,092	11,017
May-18	0.953853	(220,027)	(209,873)	187,157	4,770
Jun-18	0.953853	(244,300)	(233,026)	189,506	9,139
Jul-18	0.953322	(217,392)	(207,245)	199,983	1,525
Aug-18	0.953322	(180,002)	(171,600)	201,024	(6,179)
Sep-18	0.953322	(158,890)	(151,473)	175,601	(5,067)
Oct-18	0.953322	(143,786)	(137,074)	212,807	(15,904)
Nov-18	0.953322	(154,378)	(147,172)	191,701	(9,351)
Dec-18	0.953322	(180,277)	(171,862)	189,827	(3,773)
Total		(2,639,203)	(2,516,862)	3,145,763	(132,071)
			REC-2	REC-2	

Revenue Related Expenses - from Annual REC Filing

Excise Tax	0.038495	(101,596)
Uncollect.	0.006183	(16,318)
Commission Fee	0.002000	(5,278)
Total	0.046678	(123,192)

<u>Account 557 as Recorded</u>	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	3,145,763	-	3,145,763	Debit
Amortizations	(2,516,862)	-	(2,516,862)	Credit
Net	628,901	-	628,901	Debit
Account 410.10	(132,071)	-	(132,071)	Credit

REC Adjustment			
12 Months Ended December 31, 2018			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral & Amort.</u>	<u>Adjustment</u>
Revenue	2,639		2,639
Account 557		(629)	(629)
Excise tax	102		102
Uncollectibles	16		16
Other (commission fees)	5		5
Total expenses	123	(629)	(506)
Net income before income taxes	2,516	629	3,145
FIT	0.21	528	132
Net income	1,988	497	2,485

2-15-06

REC Data Download
Year End 12.31.2018

Jurisdiction WA
Service ED

Sum of Transaction Amount	Column Labels			
Row Labels	186322	186323	557322	557324
201801	\$ 319,962.900	\$ (1,017,623.460)	\$ 1,009,989.000	\$ (315,100.000)
201802	\$ 272,735.290	\$ (177,945.110)	\$ 167,196.000	\$ (266,334.000)
201803	\$ 263,329.110	\$ (234,661.200)	\$ 222,880.000	\$ (255,547.000)
201804	\$ 259,677.180	\$ (210,987.020)	\$ 198,092.000	\$ (250,556.000)
201805	\$ 220,212.410	\$ (201,071.340)	\$ 187,157.000	\$ (209,873.000)
201806	\$ 244,537.250	\$ (204,416.930)	\$ 189,506.000	\$ (233,026.000)
201807	\$ (2,780,283.210)	\$ 2,984,433.780	\$ 199,983.000	\$ (207,245.000)
201808	\$ 169,593.180		\$ 201,024.000	\$ (171,600.000)
201809	\$ 150,393.670		\$ 175,601.000	\$ (151,473.000)
201810	\$ 136,823.050		\$ 212,807.000	\$ (137,074.000)
201811	\$ 147,737.080		\$ 191,701.000	\$ (147,172.000)
201812	\$ 173,342.970		\$ 189,827.000	\$ (171,862.000)
Grand Total	\$ (421,939.120)	\$ 937,728.720	\$ 3,145,763.000	\$ (2,516,862.000)

REC-1 REC-1

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2014
Approved in UG-150204

Revenue: 1.000000

Expense:

Uncollectibles (1) 0.005631

Commission Fees (2) 0.002000

Washington Excise Tax (3) 0.038516

Total Expense 0.046147 REC-1

Net Operating Income Before FIT 0.953853 REC-1

Federal In ## 0.333849

REVENUE CONVERSION FACTOR 0.620004

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2016
Approved in UG-170486

Revenue: 1.000000

Expense:

Uncollectibles (1) 0.006183

Commission Fees (2) 0.002000

Washington Excise Tax (3) 0.038495

Total Expense

0.046678 REC-1/ERM-1

Net Operating Income Before FIT

0.953322 REC-1/ERM-1

Federal Income Tax @ 21%

0.200198

REVENUE CONVERSION FACTOR

0.753124

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

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.16
	Workpaper Reference	E-NPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(7) ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(7)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(7)
26	OPERATING INCOME BEFORE FIT	7
FEDERAL INCOME TAX		
27	Current Accrual	1
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$6
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Lma

2.16.01

Adjustment No. _____

Workpaper Ref. E-NPS-1

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2018
ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.390%	34.610%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$512,545	
	Less: Insurance Proceeds		-\$22,008	
			<u>\$490,537</u>	
Idaho	Allocated Annual Payments	\$872,500		\$301,972
	Less: Insurance Proceeds			-\$13,368
				<u>\$288,604</u>
Directly Assigned	Account 557200 Recorded Amounts (Results Report E-557-12A)	\$818,678	✓ \$497,498 ^A	✓ \$321,180 ^B
	Adjustment to Account 557	-\$39,537	<u>-6,961</u>	<u>-32,576</u>
	Federal Income Tax	-35%	13,838	2,436
				11,402
	Net Expense Adjustment	<u>-25,699</u>	<u>-4,525</u>	<u>-21,174</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		<u>39,261,912</u>	
	Levelized Amortization	872,500		

Prep by: _____

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

AVISTA UTILITIES

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	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	Rearidan 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%

2.16-02

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

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint
	Adjustment Number	2.17
	Workpaper Reference	E-PMM
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	1,287 ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	1,287
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	1,287
26	OPERATING INCOME BEFORE FIT	(1,287)
FEDERAL INCOME TAX		
27	Current Accrual	(270)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,017)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Jma

Amortization

Colstrip:	Actual Annual Expense	2016	2017	2018	2019	2020	Total Amortization
2015 Major Maintenance Expense	-						
2016 Major Maintenance Expense	3,619,676	1,206,564	1,206,560	1,206,552			3,619,676
2017 Major Maintenance Expense	2,901,453		967,152	967,152	967,149		2,901,453
2018 Major Maintenance Expense	308,087			102,696	102,696	102,696	308,088
Total (System)	6,829,216	1,206,564	2,173,712	2,276,400	1,069,845	102,696	6,829,217

FY Actual Expense (System) 308,087

System Adjustment 1,968,313

P/T Ratio 65.39%

WA Share - Adjustment 1,287,080 ✓

Colstrip has a major overhaul in each unit once every 3 years. In 2018, no overhaul was performed. However, per Thomas Dempsey, there were costs incurred in 2018 for 2020's work. In order to get the work done in 2020 parts had to be ordered well in advance. Preliminary work (valid overhaul costs) was completed in 2018 even though the turbine itself was not down for an outage.

These costs will be amortized over 3 years, using the same method that is used for the costs incurred in the outage years.

Jma

2.17-01

2.18

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

WPs

Line No.	DESCRIPTION	Authorized Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-APS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(17,688)
4	Total Sales of Electricity	(17,688)
5	Other Revenue	(50,929)
6	Total Electric Revenue	(68,617)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(33,570)
8	Purchased Power	(15,143)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(48,713)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(48,713)
26	OPERATING INCOME BEFORE FIT	(19,904)
FEDERAL INCOME TAX		
27	Current Accrual	(4,180)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$15,724)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-

Jma

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

Avista Corporation
WA Power Supply Commission Basis Net Costs

12.31.2018 Historical Loads	12.2018 Actual		ERM 12.2018 Embedded Authorized		NET CHANGE	Adjustment 2.18 WA Share NET CHANGE	
	12 ME 12.2018 Actual	Power Supply System	Total Washington Amounts	12 ME 12.2018 Normalized			Restated 12.2018
P/T Allocation Percentages	Per Results	65.39%	(1)	65.39%			
447 Sales for Resale		\$91,755	\$59,999	\$64,736	\$42,331	-\$27,019	-\$17,668
456 Transmission Wheeling Revenue	System	18,082	11,824	15,263	9,980	(2,819)	(1,844)
456 Transmission Wheeling Revenue	Direct WA	105	105		0	(105)	(105)
456 Transmission Wheeling Revenue	Direct ID	51	0		0	(51)	-
456 Other Electric Revenue		74,936	49,001	0	0	(74,936)	(49,001)
Total Revenue		184,929	120,928	79,999	52,311	-104,930	-68,617
501 Thermal Fuel Expense		26,090	17,060	27,894	18,240	\$1,804	\$1,180
547 Other Fuel Expense		63,239	41,352	72,414	47,352	9,175	6,000
555 Purchased Power		136,242	89,089	113,084	73,946	(23,158)	(15,143)
557 Other Expenses		58,595	38,315	504	330	(58,091)	(37,986)
XXX Other Expenses-Direct WA		0	0	(2)	-2,643	(2,643)	(2,643)
565 Trans. of Elec. by Others		17,529	11,462	17,345	11,342	(184)	(120)
Total Expense		301,695	197,278	228,598	148,565	-73,097	-48,713
Net Income Before Income Taxes		-116,766	-76,350	-148,599	-96,254	-31,833	-\$19,904
Federal Income Tax (pro-rated rate)	21%		-16,034	21%	-20,213		-\$4,180
Net Income			-\$60,317		-\$76,041		-\$15,724
ERM Retail Revenue Adjustment rate				Average Cost per MWh	\$17.07		

(1) 64.71% per UE-150204 authorized, 65.73% per UE-170485 authorized, weighted by monthly cost 65.37%. ROO current production/transmission allocation ratio 65.39%.

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

12.2018 Weather Normalized	5,637,634	MWhs	5,608,063	12.2018 Actual per books
12.2018 Actual	5,608,063	MWhs	5,685,194	pro-rated authorized
weather adjustment load change	29,571	MWhs	(77,131)	load change
weighted Retail Revenue Adjustment rate	\$17.14	\$/MWh	\$17.18	weighted Retail Revenue Adjustment rate
Weather adj load change power cost	\$506,919		(\$1,325,296)	load change power cost

2.18-01

Ima

Avista Corporation
WA Power Supply Current Authorized Net Costs

2015 and 2017 GRC Authorized Power Supply Costs by month as effective -
applicable Historical Loads with weighted RRA for WA load change to match 2018
actual revenue with 2018 weighted ERM authorized allocation

ERM 12.2018 Embedded Authorized

Decoupling Normalized Power Cost 2018 Authorized Actual

	Power Supply System	Total Washington Amounts	NET CHANGE Earnings Test Power Cost True-Up	Earnings Test Only Adjustment 3.02 WA Share NET CHANGE Earnings Test Power Cost True-Up
	Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages (authorized weighted average) (1)		65.37%		
447 Sales for Resale	\$64,736	\$42,315	\$0	-\$16
456 Transmission Wheeling Revenue	\$15,263	9,977	0	-4
456 Transmission Wheeling Revenue	\$0	0	0	0
456 Transmission Wheeling Revenue	\$0	0	0	0
456 Other Electric Revenue	\$0	0	0	0
Total Revenue	79,999	52,292	0	-20
501 Thermal Fuel Expense	27,894	18,233	\$0	-\$7
547 Other Fuel Expense	72,414	47,334	0	-18
555 Purchased Power	113,084	73,918	0	-28
557 Other Expenses	504	329	0	0
XXX Other Expenses-Direct WA (3)	(\$3,150)	-3,150	-507	-507
565 Trans. of Elec. by Others	17,345	11,338	0	-4
Total Expense	228,091	148,002	-507	-564
Net Income Before Income Taxes	-148,092	-95,710	507	\$544
Federal Income Tax 21%		-20,099		\$114
Net Income		-\$75,611		\$430
ERM Retail Revenue Adjustment rate (weighted average)		\$17.07		
Eliminate Power Cost of Weather Adjustment				(\$507)
Production Transmission Ratio True-Up				(\$37)
Decoupling Normalization Cost Change				(\$544)

2.18-02

Twelve Months Ended December 2018 Embedded Authorized Power Supply

ERM Authorized Power Supply Expense - System Numbers

	Pro-Rated Total	UE-150204				UE-170485							
		January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$113,083,760	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$27,893,793	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$72,414,452	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$64,735,860	\$7,154,528	\$6,331,583	\$7,373,144	\$9,451,450	\$3,992,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
Power Supply Expense	\$148,656,145	\$16,121,734	\$15,462,611	\$13,074,163	\$8,025,187	\$6,188,482	\$6,107,590	\$9,914,386	\$14,669,208	\$12,503,789	\$13,391,985	\$16,302,989	\$16,894,021
Transmission Expense	\$17,344,541	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,448	\$1,446,134
Transmission Revenue	\$15,262,744	\$1,306,342	\$1,061,936	\$1,137,644	\$1,166,933	\$1,253,488	\$1,398,529	\$1,450,378	\$1,346,819	\$1,372,213	\$1,319,316	\$1,257,650	\$1,191,496
Broker Fees	\$504,000	\$57,500	\$57,500	\$57,500	\$57,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
Total	\$151,241,942	\$16,376,271	\$15,875,737	\$13,551,846	\$8,263,040	\$6,363,386	\$6,134,619	\$9,951,209	\$14,799,841	\$12,733,267	\$13,513,780	\$16,496,037	\$17,182,909
WA Share of System Costs	\$98,859,846	\$10,597,085	\$10,273,189	\$8,769,400	\$5,347,013	\$4,182,654	\$4,032,285	\$6,540,930	\$9,727,935	\$8,369,576	\$8,882,608	\$10,842,845	\$11,294,326
Direct WA (Agreed-To Adjustment)	-\$1,824,667	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583
WA ERM Base	\$97,035,179	\$10,472,085	\$10,148,189	\$8,644,400	\$5,222,013	\$4,017,070	\$3,866,702	\$6,375,346	\$9,562,352	\$8,203,993	\$8,717,024	\$10,677,262	\$11,128,743

ERM Authorized Washington Retail Sales

	Pro-Rated Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh	5,685,194	555,937	498,647	492,113	431,145	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150
	\$98,101,061	\$8,706,379	\$7,809,176	\$7,706,849	\$6,752,044	\$7,830,508	\$7,689,640	\$8,884,243	\$8,412,518	\$7,893,174	\$7,911,733	\$8,489,271	\$10,015,528
Retail Revenue Credit Adj Rate/MWh	\$17.07	\$15.66	\$15.66	\$15.66	\$15.66	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11
2018 Actual Billed Usage (kWh)	5,557,003,938	574,459,679	485,123,411	466,253,415	456,156,773	380,975,932	422,918,343	442,081,662	510,132,476	452,187,273	409,388,557	440,915,146	516,411,273
2018 Net Booked Unbilled Usage (kWh)	51,059,258	(29,175,555)	(4,129,807)	22,403,650	(22,387,222)	36,225,902	(2,789,609)	42,267,379	(13,301,156)	(53,150,843)	30,224,073	36,835,894	8,036,552
2018 Actual Sales per Books (MWh)	5,608,063	545,284	480,994	488,657	433,770	417,202	420,129	484,349	496,831	399,036	439,613	477,751	524,448
2018 Actual Retail Revenue Credit Adj	-\$1,325,296	-\$166,832	-\$276,465	-\$54,122	\$41,104	-\$276,505	-\$82,642	-\$114,450	\$583,284	-\$668,080	\$48,048	\$161,057	-\$519,692
2018 Weather Correction Usage (kWh)	29,571,094	21,893,795	(8,109,342)	(1,665,045)	(440,124)	10,908,455	10,161,823	(23,915,126)	(9,790,240)	8,344,723	1,613,050	2,940,746	17,628,379
2018 Weather Correction Retail Rev. Credit	\$506,861	\$342,873	-\$126,998	-\$26,076	-\$6,893	\$197,512	\$183,994	-\$433,016	-\$177,266	\$151,092	\$29,206	\$53,246	\$319,186

218-03

Avista Corp
Pro forma May 2018 - April 2019
ERM Authorized Expense and Retail Sales
January through December 2016 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$111,395,052	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$28,873,933	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$70,067,291	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$54,103,856	\$5,410,854	\$3,688,134	\$4,363,041	\$6,216,672	\$3,992,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
Power Supply Expense	\$156,232,420	\$18,093,165	\$16,978,561	\$15,019,760	\$10,168,484	\$6,188,482	\$6,107,590	\$9,914,386	\$14,669,208	\$12,503,789	\$13,391,985	\$16,302,989	\$16,894,021
Transmission Expense	\$17,404,327	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,448	\$1,446,134
Transmission Revenue	\$15,149,484	\$1,062,694	\$1,178,481	\$1,177,115	\$1,141,305	\$1,253,488	\$1,398,529	\$1,450,378	\$1,346,819	\$1,372,213	\$1,319,316	\$1,257,650	\$1,191,496
Broker Fees	\$411,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
Total	\$158,898,263	\$18,451,579	\$17,452,803	\$15,333,623	\$10,485,210	\$6,363,386	\$6,134,619	\$9,951,209	\$14,799,841	\$12,733,267	\$13,513,780	\$16,496,037	\$17,182,909
WA Share of System Costs	\$104,443,828	\$12,128,223	\$11,471,727	\$10,078,790	\$6,891,929	\$4,182,654	\$4,032,285	\$6,540,930	\$9,727,935	\$8,369,576	\$8,882,608	\$10,842,845	\$11,294,326
WA Only Adjustment (3)	-\$1,987,000	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583	-\$165,583
Total WA Share of System Costs	\$102,456,828	\$11,962,640	\$11,306,144	\$9,913,207	\$6,726,345	\$4,017,070	\$3,866,702	\$6,375,346	\$9,562,352	\$8,203,993	\$8,717,024	\$10,677,262	\$11,128,743

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (2)	5,658,613	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150
Retail Revenue Adjustment Rate	\$18.11 /MWh												

(1) Multiply system numbers by 65.73% to determine Washington share. 0.6573
 (2) Twelve months ended December 2016 normalized monthly WA Retail Sales.
 (3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million

2.18-04

Avista Corp
 Pro forma January 2016 - December 2016
 ERM Authorized Expense and Retail Sales
 October 2013 - September 2014 Historic Normalized Loads

Including November Power
 Supply Update

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$119,195,329	\$12,127,251	\$11,591,985	\$10,660,401	\$10,031,882	\$8,675,133	\$8,326,700	\$8,166,121	\$9,056,301	\$7,883,689	\$8,186,793	\$11,995,843	\$12,493,230
Account 501 - Thermal Fuel	\$29,123,409	\$2,667,343	\$2,503,517	\$2,494,287	\$2,179,004	\$1,851,578	\$1,612,580	\$2,427,227	\$2,652,598	\$2,644,728	\$2,706,850	\$2,628,470	\$2,755,227
Account 547 - Natural Gas Fuel	\$77,293,436	\$8,481,668	\$7,698,692	\$7,292,619	\$5,265,751	\$2,664,694	\$2,712,482	\$5,239,795	\$6,788,998	\$6,983,768	\$7,442,560	\$7,920,542	\$8,801,867
Account 447 - Sale for Resale	\$88,588,362	\$7,154,528	\$6,331,583	\$7,373,144	\$9,451,450	\$8,788,449	\$8,347,826	\$7,766,255	\$5,454,044	\$6,343,594	\$6,461,587	\$7,582,420	\$7,533,482
Power Supply Expense	\$137,023,812	\$16,121,734	\$15,462,611	\$13,074,163	\$8,025,187	\$4,402,956	\$4,303,936	\$8,066,888	\$13,043,853	\$11,168,591	\$11,874,616	\$14,962,435	\$16,516,842
Transmission Expense	\$17,237,232	\$1,503,379	\$1,417,562	\$1,557,827	\$1,347,286	\$1,410,951	\$1,401,574	\$1,411,206	\$1,443,939	\$1,441,121	\$1,400,226	\$1,464,406	\$1,437,755
Transmission Revenue	\$15,802,274	\$1,306,342	\$1,061,936	\$1,137,644	\$1,166,933	\$1,506,921	\$1,586,833	\$1,599,620	\$1,447,883	\$1,304,804	\$1,285,929	\$1,197,858	\$1,199,571
Broker Fees	\$690,000	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
Total	\$139,148,770	\$16,376,271	\$15,875,737	\$13,551,846	\$8,263,040	\$4,364,486	\$4,176,177	\$7,935,974	\$13,097,409	\$11,362,408	\$12,046,413	\$15,286,483	\$16,812,526
WA Share of System Costs	\$90,043,169	\$10,597,085	\$10,273,189	\$8,769,400	\$5,347,013	\$2,824,259	\$2,702,404	\$5,135,369	\$8,475,333	\$7,352,614	\$7,795,234	\$9,891,883	\$10,879,386
Direct WA (Agreed-To Adjustment) (3)	-\$1,500,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000	-\$125,000
WA ERM Base	\$88,543,169	\$10,472,085	\$10,148,189	\$8,644,400	\$5,222,013	\$2,699,259	\$2,577,404	\$5,010,369	\$8,350,333	\$7,227,614	\$7,670,234	\$9,766,883	\$10,754,386

ERM Authorized Washington Retail Sales (2)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh (2)	5,653,834	555,937	498,647	492,113	431,145	438,507	423,630	451,024	469,267	421,946	451,214	471,440	548,964
Retail Revenue Credit Rate	\$15.66 /MWh	UE-140188 Settlement Method											

(1) Multiply system numbers by 64.71% to determine Washington share. 0.6471
 (2) Twelve months ended September 2014 normalized monthly WA Retail Sales.
 (3) Additional adjustment of \$1.5 million (Washington basis) agreed-to by the Parties per Multiparty Settlement Stipulation, page 4, Section 5.c.

9.18-05

2.18-06

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2018 Actual

Line No.		12.2018 Actuals	Ferc Acct Total	
	<u>555 PURCHASED POWER</u>			
1	Modeled ST Market Purchases	\$0		
2	Actual ST Market Purchases	\$35,364		
3	Actual ST Purchases - Financial M-to-M	\$0		
4	Rocky Reach/Rock Island Purchase	\$14,053		
5	Wells - Avista Share	\$1,798		
6	Priest Rapids Project	\$7,594		
7	Douglas Settlement	\$1,092		
8	Lancaster Capacity Payment	\$27,616		
9	Clearwater Power Company	\$13		
10	WNP-3	\$15,252		
11	Deer Lake-IP&L	\$9		
12	Small Power	\$1,377		
13	Stimson	\$1,684		
14	Spokane-Upriver	\$2,895		
15	Spokane Waste-to-Energy	\$5,597		
16	Non-Monetary	-\$260		
17	Ancillary Services	\$2,362		
18	Palouse Wind	\$19,796		
19	<u>Total Account 555</u>	136,242	136,263	
				21 Slar Select
	<u>557 OTHER EXPENSES</u>			
20	Broker Commission Fees	\$636		
21	WA EIA REC Purchase - 100% WA Allocation	\$0		
22	REC Expenses (offset to REC Revenue)	\$45		
23	Rathdrum Solar, Buck-a-Block	\$1		
24	<u>Natural Gas Fuel Purchases</u>	\$57,913		
25	<u>Total Account 557</u>	58,595	77,549	18,954
			3,422	Labor
			11,447	Deferrals & Amorts
			4,065	Nez Perce & other
			18,934	
	<u>501 THERMAL FUEL EXPENSE</u>			
26	Kettle Falls - Wood Fuel	\$6,751	4,065	
27	Kettle Falls - Start-up Gas	\$8	18,934	
28	Colstrip - Coal	\$19,080		
29	Colstrip - Oil	\$251		
30	<u>Total Account 501</u>	26,090	28,060	
			1,970	Fuel Handling Costs not included in ERM
	<u>547 OTHER FUEL EXPENSE</u>			
31	Coyote Springs Gas	\$28,234		
32	Coyote Springs 2 Gas Transportation	\$0		
33	Lancaster Gas	\$29,652		
34	Lancaster Gas Transportation	\$0		
35	Actual Financial Gas Transactions M-to-M	\$0		
36	Gas Transport Optimization	\$0		
37	Gas Transportation for BP, NE and KFCT	\$0		
38	Rathdrum Gas	\$3,954		
39	Northeast CT Gas	\$44		
40	Boulder Park Gas	\$1,118		
41	Kettle Falls CT Gas	\$237		
42	<u>Total Account 547</u>	63,239	63,238	

2.18-07

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2018 Actual

Line No.	12.2018 Actuals	Ferc Acct Total	
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
	\$17,529		Miscellaneous
43	\$0		WNP-3
44	\$0		Short-term Transmission Purchases
45	\$0		BPA PTP for Colstrip, Coyote & Lancaster
46	\$0		BPA Townsend-Garrison Wheeling
47	\$0		Avista on BPA - Borderline
48	\$0		Kootenai for Worley
49	\$0		Sagle-Northern Lights
50	\$0		Northwestern for Colstrip
51	\$0		PGE Firm Wheeling
52	17,529	174,529	Total Account 565
<u>536 WATER FOR POWER</u>			
53			Headwater Benefits Payments
54	301,695		TOTAL EXPENSE
<u>447 SALES FOR RESALE</u>			
55	\$78,486		Modeled Short-Term Market Sales
56	\$0		Actual ST Market Sales - Physical
57	\$0		Actual ST Market Sales - Financial M-to-M
58	\$0		PGE Capacity Sale
59	-\$1,502		Nichols Pumping Sale
60	-\$159		Sovereign/Kaiser DES
61	-\$681		Pend Oreille DES & Spinning
62	\$0		Energy America
63	\$0		COB Optimization
64	\$15,611		Intracompany Generation
65	91,755	91,775	Total Account 447
		20 Solar Select	
<u>456 OTHER ELECTRIC REVENUE</u>			
66	4,856		Non-WA EIA REC Sales
67	0		WA EIA REC Sales
68	\$70,080		Gas Not Consumed Sales Revenue
69	74,936	99,076	Total Account 456
		18,238	Transmission Revenue
		4,870	Decoupling
		1,033	Misc Elec Rev
		24,141	
<u>453 SALES OF WATER AND WATER POWER</u>			
70	0		Upstream Storage Revenue
71	166,691		TOTAL REVENUE
72	135,004		TOTAL NET EXPENSE

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2018

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.003782
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038587
Total Expense		<u>0.044370</u>
Net Operating Income Before FIT		0.955630
Federal Income Tax @	21.00% Shared Inputs	0.200682
REVENUE CONVERSION FACTOR		<u>0.754948</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	2,046,723	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	<u>541,138,355</u>	
EFFECTIVE RATE			<u>0.003782</u>

* From Uncollectibles Adjustment Workpapers.
 ** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2017 (Order No. A 140166) dated 04/06/2018

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.003782	0.996218	
EFFECTIVE RATE			<u>0.038587</u>

* From Combined Excise Tax Return.