

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	179,743,162	116,012,088	63,731,074
	Adjustments			
	Adjusted Net Operating Income (Loss)	179,743,162	116,012,088	63,731,074
E-APL	Electric Net Rate Base	2,528,467,388	1,693,584,488	834,882,900
	RATE OF RETURN	7.109%	6.850%	7.634%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers	2-01-2019 thru 02-28-2019	382,149	248,361	133,788
		Percent		100.000%	64.991%	35.009%
3	E-OPS	Direct Distribution Operating Expense	03-01-2018 thru 02-28-2019	25,838,269	17,564,409	8,273,860
		Percent		100.000%	67.978%	32.022%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	2-01-2019 thru 02-28-2019	1,191,686,851	813,209,411	378,477,440	
				100.000%	68.240%	31.760%	
11		Book Depreciation Percent	03-01-2018 thru 02-28-2019	113,912,747	74,684,994	39,227,753	
				100.000%	65.563%	34.437%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	2-01-2019 thru 02-28-2019	3,065,404,850 100.000%	2,054,586,660 67.025%	1,010,818,190 32.975%
13	E-PLT	Net Electric General Plant Percent	2-01-2019 thru 02-28-2019	272,708,626 100.000%	185,690,983 68.091%	87,017,643 31.909%
14		Net Allocated Schedule M's Percent	03-01-2018 thru 02-28-2019	-109,763,889 100.000%	-70,852,508 64.550%	-38,911,381 35.450%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	369,161,942	0	369,161,942	248,727,139	0	248,727,139	120,434,803	0	120,434,803
99	442200	Commercial - Firm & Int.	313,602,934	0	313,602,934	221,928,237	0	221,928,237	91,674,697	0	91,674,697
1	442300	Industrial	104,060,038	0	104,060,038	61,921,685	0	61,921,685	42,138,353	0	42,138,353
99	444000	Public Street & Highway Lighting	7,564,822	0	7,564,822	4,866,850	0	4,866,850	2,697,972	0	2,697,972
99	448000	Interdepartmental Revenue	1,409,778	0	1,409,778	1,130,558	0	1,130,558	279,220	0	279,220
99	499XXX	Unbilled Revenue	5,739,605	0	5,739,605	3,765,679	0	3,765,679	1,973,926	0	1,973,926
TOTAL SALES TO ULTIMATE CUSTOMERS			801,539,119	0	801,539,119	542,340,148	0	542,340,148	259,198,971	0	259,198,971
1	447XXX	Sales for Resale	0	78,871,027	78,871,027	0	51,573,765	51,573,765	0	27,297,262	27,297,262
TOTAL SALES OF ELECTRICITY			801,539,119	78,871,027	880,410,146	542,340,148	51,573,765	593,913,913	259,198,971	27,297,262	286,496,233
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(373,827)	0	(373,827)	(373,827)	0	(373,827)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(14,715,650)	9,107,913	(5,607,737)	(8,410,866)	5,919,324	(2,491,542)	(6,304,784)	3,188,589	(3,116,195)
99	451000	Miscellaneous Service Revenue	292,881	0	292,881	168,650	0	168,650	124,231	0	124,231
1	453000	Sales of Water & Water Power	0	523,500	523,500	0	342,317	342,317	0	181,183	181,183
1	454000	Rent from Electric Property	2,913,492	87,301	3,000,793	1,620,917	57,086	1,678,003	1,292,575	30,215	1,322,790
1	454100	Rent from Trnsmmission Joint Use	30,512	0	30,512	13,789	0	13,789	16,723	0	16,723
1	456XXX	Other Electric Revenues	5,635,504	95,954,729	101,590,233	5,317,282	62,744,797	68,062,079	318,222	33,209,932	33,528,154
TOTAL OTHER OPERATING REVENUE			(6,217,088)	105,673,443	99,456,355	(1,664,055)	69,063,524	67,399,469	(4,553,033)	36,609,919	32,056,886
TOTAL ELECTRIC REVENUE			795,322,031	184,544,470	979,866,501	540,676,093	120,637,289	661,313,382	254,645,938	63,907,181	318,553,119

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	434,334	434,334	0	284,011	284,011	0	150,323	150,323
1	501XXX	Fuel	0	28,176,148	28,176,148	0	18,424,383	18,424,383	0	9,751,765	9,751,765
1	502000	Steam Expense	0	3,940,546	3,940,546	0	2,576,723	2,576,723	0	1,363,823	1,363,823
1	505000	Electric Expense	0	1,119,222	1,119,222	0	731,859	731,859	0	387,363	387,363
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,063,878	3,063,878	0	2,003,470	2,003,470	0	1,060,408	1,060,408
1	507000	Rent	0	36,388	36,388	0	23,794	23,794	0	12,594	12,594
MAINTENANCE											
1	510000	Supervision & Engineering	0	533,354	533,354	0	348,760	348,760	0	184,594	184,594
1	511000	Structures	0	571,184	571,184	0	373,497	373,497	0	197,687	197,687
1	512000	Boiler Plant	0	5,580,961	5,580,961	0	3,649,390	3,649,390	0	1,931,571	1,931,571
1	513000	Electric Plant	0	1,445,127	1,445,127	0	944,969	944,969	0	500,158	500,158
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	854,982	854,982	0	559,073	559,073	0	295,909	295,909
TOTAL STEAM POWER GENERATION EXP			0	45,756,124	45,756,124	0	29,919,929	29,919,929	0	15,836,195	15,836,195
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,148,172	3,148,172	0	2,058,590	2,058,590	0	1,089,582	1,089,582
1	536000	Water for Power	0	1,152,743	1,152,743	0	753,779	753,779	0	398,964	398,964
1	537000	Hydraulic Expense	4,267,231	4,615,479	8,882,710	2,798,785	3,018,062	5,816,847	1,468,446	1,597,417	3,065,863
1	538000	Electric Expense	0	7,490,793	7,490,793	0	4,898,230	4,898,230	0	2,592,563	2,592,563
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,200,358	1,200,374	0	784,914	784,914	16	415,444	415,460
1	540000	Rent	0	1,511,399	1,511,399	0	988,304	988,304	0	523,095	523,095
1	540100	MT Trust Funds Land Settlement Rents	4,915,600	0	4,915,600	3,212,676	0	3,212,676	1,702,924	0	1,702,924
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,396,837	1,396,837	0	913,392	913,392	0	483,445	483,445
1	542000	Structures	0	405,836	405,836	0	265,376	265,376	0	140,460	140,460
1	543000	Reservoirs, Dams, & Waterways	0	2,432,690	2,432,690	0	1,590,736	1,590,736	0	841,954	841,954
1	544000	Electric Plant	0	3,710,320	3,710,320	0	2,426,178	2,426,178	0	1,284,142	1,284,142
1	545000	Miscellaneous Hydraulic Plant	0	1,360,556	1,360,556	0	889,668	889,668	0	470,888	470,888
TOTAL HYDRO POWER GENERATION EXP			9,182,847	28,425,183	37,608,030	6,011,461	18,587,229	24,598,690	3,171,386	9,837,954	13,009,340
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	373,877	373,877	0	244,478	244,478	0	129,399	129,399
1	547XXX	Fuel	0	69,614,721	69,614,721	0	45,521,066	45,521,066	0	24,093,655	24,093,655
1	548000	Generation Expense	0	2,392,418	2,392,418	0	1,564,402	1,564,402	0	828,016	828,016
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	478,133	478,133	0	312,651	312,651	0	165,482	165,482
1	550000	Rent	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
MAINTENANCE											
1	551000	Supervision & Engineering	0	704,709	704,709	0	460,809	460,809	0	243,900	243,900
1	552000	Structures	0	66,857	66,857	0	43,718	43,718	0	23,139	23,139
1	553000	Generating & Electric Equipment	0	4,103,499	4,103,499	0	2,683,278	2,683,278	0	1,420,221	1,420,221
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	576,613	576,613	0	377,047	377,047	0	199,566	199,566
TOTAL OTHER POWER GENERATION EXP			0	78,277,005	78,277,005	0	51,185,333	51,185,333	0	27,091,672	27,091,672

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	22,718	130,371,208	130,393,926	22,718	85,249,733	85,272,451	0	45,121,475	45,121,475
1	556000	System Control & Load Dispatching	0	707,145	707,145	0	462,402	462,402	0	244,743	244,743
E-557	557XXX	Other Expense	5,887,861	68,763,644	74,651,505	8,828,181	44,964,547	53,792,728	(2,940,320)	23,799,097	20,858,777
TOTAL OTHER POWER SUPPLY EXPENSE			5,910,579	199,841,997	205,752,576	8,850,899	130,676,682	139,527,581	(2,940,320)	69,165,315	66,224,995
TOTAL PRODUCTION OPERATING EXP			15,093,426	352,300,309	367,393,735	14,862,360	230,369,173	245,231,533	231,066	121,931,136	122,162,202
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,398,756	2,398,756	0	1,568,547	1,568,547	0	830,209	830,209
1	561000	Load Dispatching	0	3,283,273	3,283,273	0	2,146,932	2,146,932	0	1,136,341	1,136,341
1	562000	Station Expense	0	545,862	545,862	0	356,939	356,939	0	188,923	188,923
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	450,338	450,338	0	294,476	294,476	0	155,862	155,862
1	565XXX	Transmission of Electricity by Others	0	17,522,661	17,522,661	0	11,458,068	11,458,068	0	6,064,593	6,064,593
1	566000	Miscellaneous Transmission Expense	0	2,894,961	2,894,961	0	1,893,015	1,893,015	0	1,001,946	1,001,946
1	567000	Rent	0	168,518	168,518	0	110,194	110,194	0	58,324	58,324
MAINTENANCE											
1	568000	Supervision & Engineering	0	672,715	672,715	0	439,888	439,888	0	232,827	232,827
1	569000	Structures	774	780,899	781,673	19	510,630	510,649	755	270,269	271,024
1	570000	Station Equipment	0	888,576	888,576	0	581,040	581,040	0	307,536	307,536
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,910	1,368,128	1,379,038	0	894,619	894,619	10,910	473,509	484,419
1	572000	Underground Lines	0	141	141	0	92	92	0	49	49
1	573000	Service Miscellaneous	0	103,126	103,126	0	67,434	67,434	0	35,692	35,692
TOTAL TRANSMISSION OPERATING EXP			11,684	31,077,954	31,089,638	19	20,321,874	20,321,893	11,665	10,756,080	10,767,745

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,237,412	30,237,412	0	19,772,244	19,772,244	0	10,465,168	10,465,168
E-DEPX		Depreciation Expense-Transmission	0	12,986,538	12,986,538	0	8,491,897	8,491,897	0	4,494,641	4,494,641
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,001	1,153,001	0	753,948	753,948	0	399,053	399,053
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	855,958	0	855,958	0	0	0	855,958	0	855,958
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	231,742	0	231,742	181,669	0	181,669	50,073	0	50,073
99	407403	Amortization of Dissallowed K.F. Plant	(117,768)	0	(117,768)	(117,768)	0	(117,768)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,787,902)	0	(2,787,902)	(1,908,798)	0	(1,908,798)	(879,104)	0	(879,104)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	903,322	0	903,322	0	0	0	903,322	0	903,322
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	28,222	0	28,222	28,222	0	28,222	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	26,278,660	26,278,660	0	17,183,616	17,183,616	0	9,095,044	9,095,044
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,609,079	71,764,001	74,373,080	758,661	46,926,481	47,685,142	1,850,418	24,837,520	26,687,938
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	17,714,189	455,142,264	472,856,453	15,621,040	297,617,528	313,238,568	2,093,149	157,524,736	159,617,885

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	718,278	3,227,541	3,945,819	521,184	2,194,018	2,715,202	197,094	1,033,523	1,230,617
3	582000	Station Expense	752,108	45,806	797,914	420,196	31,138	451,334	331,912	14,668	346,580
3	583000	Overhead Line Expense	2,183,570	396,933	2,580,503	1,411,977	269,827	1,681,804	771,593	127,106	898,699
3	584000	Underground Line Expense	1,533,347	0	1,533,347	859,146	0	859,146	674,201	0	674,201
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,679	0	5,679	5,584	0	5,584	95	0	95
3	586000	Meter Expense	1,970,925	62,795	2,033,720	1,552,945	42,687	1,595,632	417,980	20,108	438,088
3	587000	Customer Installations Expense	740,367	133,000	873,367	514,253	90,411	604,664	226,114	42,589	268,703
3	588000	Miscellaneous Distribution Expense	4,637,453	3,880,953	8,518,406	2,883,686	2,638,194	5,521,880	1,753,767	1,242,759	2,996,526
3	589000	Rent	5,953	337,418	343,371	5,953	229,370	235,323	0	108,048	108,048
MAINTENANCE:											
3	590000	Supervision & Engineering	260,561	1,018,167	1,278,728	140,211	692,130	832,341	120,350	326,037	446,387
3	591000	Structures	426,532	4,182	430,714	236,172	2,843	239,015	190,360	1,339	191,699
3	592000	Station Equipment	742,863	134,473	877,336	477,362	91,412	568,774	265,501	43,061	308,562
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,260,186	0	10,260,186	7,409,682	0	7,409,682	2,850,504	0	2,850,504
3	594000	Underground Lines	854,838	0	854,838	589,138	0	589,138	265,700	0	265,700
3	595000	Line Transformers	372,665	0	372,665	288,874	0	288,874	83,791	0	83,791
3	596000	Street Light & Signal System Maintenance Exp	193,861	0	193,861	155,174	0	155,174	38,687	0	38,687
3	597000	Meters	28,287	0	28,287	24,015	0	24,015	4,272	0	4,272
3	598000	Miscellaneous Distribution Expense	53,694	210,134	263,828	(28,246)	142,845	114,599	81,940	67,289	149,229
TOTAL DISTRIBUTION OPERATING EXP			25,838,271	9,451,402	35,289,673	17,564,410	6,424,875	23,989,285	8,273,861	3,026,527	11,300,388
E-DEPX		Depreciation Expense-Distribution	50,354,820	60,128	50,414,948	32,504,673	40,874	32,545,547	17,850,147	19,254	17,869,401
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,055,293	0	55,055,293	48,311,985	0	48,311,985	6,743,308	0	6,743,308
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,440,132	60,128	105,500,260	80,846,677	40,874	80,887,551	24,593,455	19,254	24,612,709
TOTAL DISTRIBUTION EXPENSES			131,278,403	9,511,530	140,789,933	98,411,087	6,465,749	104,876,836	32,867,316	3,045,781	35,913,097

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	186,267	186,267	0	121,057	121,057	0	65,210	65,210
2	902000	Meter Reading Expenses	2,924,583	151,095	3,075,678	2,754,214	98,198	2,852,412	170,369	52,897	223,266
2	903XXX	Customer Records & Collection Expenses	2,551,265	7,586,543	10,137,808	1,799,792	4,930,570	6,730,362	751,473	2,655,973	3,407,446
2	904000	Uncollectible Accounts	0	1,919,863	1,919,863	0	1,247,738	1,247,738	0	672,125	672,125
2	905000	Misc Customer Accounts	0	280,128	280,128	0	182,058	182,058	0	98,070	98,070
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,475,848	10,123,896	15,599,744	4,554,006	6,579,621	11,133,627	921,842	3,544,275	4,466,117
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	37,714,705	237,196	37,951,901	27,283,022	154,156	27,437,178	10,431,683	83,040	10,514,723
2	909000	Advertising	37,093	1,034,383	1,071,476	36,103	672,256	708,359	990	362,127	363,117
2	910000	Misc Customer Service & Info Exp	0	378,716	378,716	0	246,131	246,131	0	132,585	132,585
TOTAL CUSTOMER SERVICE & INFO EXP			37,751,798	1,650,295	39,402,093	27,319,125	1,072,543	28,391,668	10,432,673	577,752	11,010,425
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	647,688	32,740,487	33,388,175	479,171	22,458,337	22,937,508	168,517	10,282,150	10,450,667
4	921000	Office Supplies & Expenses	37,397	4,717,051	4,754,448	37,171	3,235,661	3,272,832	226	1,481,390	1,481,616
4	922000	Admin Exp Transferred--Credit	0	(119,498)	(119,498)	0	(81,970)	(81,970)	0	(37,528)	(37,528)
4	923000	Outside Services Employed	133,557	9,465,401	9,598,958	127,342	6,492,792	6,620,134	6,215	2,972,609	2,978,824
4	924000	Property Insurance Premium	0	1,306,292	1,306,292	0	896,051	896,051	0	410,241	410,241
4	925XXX	Injuries and Damages	310	3,270,584	3,270,894	155	2,243,457	2,243,612	155	1,027,127	1,027,282
4	926XXX	Employee Pensions and Benefits	6,367	1,748,829	1,755,196	6,367	1,199,609	1,205,976	0	549,220	549,220
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,380,334	3,811,434	6,191,768	1,617,026	2,492,297	4,109,323	763,308	1,319,137	2,082,445
4	930000	Miscellaneous General Expenses	156,459	4,314,937	4,471,396	108,739	2,959,831	3,068,570	47,720	1,355,106	1,402,826
4	931000	Rents	4,200	266,741	270,941	0	182,971	182,971	4,200	83,770	87,970
4	935000	Maintenance of General Plant	992,999	11,631,836	12,624,835	497,376	7,978,858	8,476,234	495,623	3,652,978	4,148,601
TOTAL ADMIN & GEN OPERATING EXP			4,360,511	73,154,094	77,514,605	2,873,347	50,057,894	52,931,241	1,487,164	23,096,200	24,583,364

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,707,752	18,467,049	20,174,801	1,176,091	12,667,472	13,843,563	531,661	5,799,577	6,331,238
E-AMTX		Amortization Expense-General Plant - 303000	0	469,709	469,709	0	321,954	321,954	0	147,755	147,755
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,655,610	21,354,989	23,010,599	1,648,435	14,648,455	16,296,890	7,175	6,706,534	6,713,709
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,031	48,031	0	32,947	32,947	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,215,778)	0	(1,215,778)	0	0	0	(1,215,778)	0	(1,215,778)
99	407230	Tax Reform Amortization	(5,926,655)	0	(5,926,655)	(5,926,655)	0	(5,926,655)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,398	41,713	777	14,955	15,732
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	281,598	0	281,598	281,598	0	281,598	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(721,939)	0	(721,939)	(490,961)	0	(490,961)	(230,978)	0	(230,978)
99	407436	Regulatory Credit - AMI	(3,181,334)	0	(3,181,334)	(3,181,334)	0	(3,181,334)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(6,201,845)	40,385,131	34,183,286	(5,684,106)	27,701,226	22,017,120	(517,739)	12,683,905	12,166,166
TOTAL ADMIN & GENERAL EXPENSES			(1,841,334)	113,539,225	111,697,891	(2,810,759)	77,759,120	74,948,361	969,425	35,780,105	36,749,530
TOTAL EXPENSES BEFORE FIT			190,437,619	589,967,210	780,404,829	143,153,214	389,494,561	532,647,775	47,284,405	200,472,649	247,757,054
NET OPERATING INCOME (LOSS) BEFORE FIT					199,461,672			128,665,607			70,796,065
E-FIT		FEDERAL INCOME TAX			19,433,897			12,166,286			7,267,611
E-FIT		DEFERRED FEDERAL INCOME TAX			769,401			804,236			(34,835)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					179,743,162			116,012,088			63,731,074

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.390%	34.610%
E-ALL	2	Number of Customers	100.000%		64.991%	35.009%
E-ALL	3	Direct Distribution Operating Expense	100.000%		67.978%	32.022%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		68.595%	31.405%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	38,329	986,068	1,024,397	36,729	644,790	681,519	1,600	341,278	342,878
1	456010	Other Electric Rev-Financial	0	(342,373)	(342,373)	0	(223,878)	(223,878)	0	(118,495)	(118,495)
1	456015	Other Electric Rev-CT Fuel Sales	0	33,884,521	33,884,521	0	22,157,088	22,157,088	0	11,727,433	11,727,433
1	456016	Other Electric Rev-Resource Opt	0	3,297,876	3,297,876	0	2,156,481	2,156,481	0	1,141,395	1,141,395
1	456017	Other Electric Rev-Non Resource	0	62,419	62,419	0	40,816	40,816	0	21,603	21,603
1	456018	Other Electric Rev-Extraction	0	833,955	833,955	0	545,323	545,323	0	288,632	288,632
1	456020	Other Electric Rev-Sale of Excess	0	282,068	282,068	0	184,444	184,444	0	97,624	97,624
1	456100	Transmission Revenue of Others	0	12,994,484	12,994,484	0	8,497,093	8,497,093	0	4,497,391	4,497,391
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,370,873	2,370,873	0	1,550,314	1,550,314	0	820,559	820,559
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(1,193,677)	0	(1,193,677)	(1,193,677)	0	(1,193,677)	0	0	0
1	456328	Residential Decoupling Deferral	7,410,225	0	7,410,225	6,194,342	0	6,194,342	1,215,883	0	1,215,883
1	456329	Amortization Res Decoupling Deferral	(5,532,859)	0	(5,532,859)	(4,897,708)	0	(4,897,708)	(635,151)	0	(635,151)
1	456338	Non-res Decoupling Deferred Rev	7,372,750	0	7,372,750	5,978,479	0	5,978,479	1,394,271	0	1,394,271
1	456339	Amortization Non-res Decoupling	(2,616,126)	0	(2,616,126)	(906,964)	0	(906,964)	(1,709,162)	0	(1,709,162)
1	456700	Other Electric Rev-Low Voltage	156,863	0	156,863	106,082	0	106,082	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,750,756	1,750,756	0	1,144,819	1,144,819	0	605,937	605,937
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,431,341)	(6,431,341)	0	(4,205,454)	(4,205,454)	0	(2,225,887)	(2,225,887)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,431,341	6,431,341	0	4,205,454	4,205,454	0	2,225,887	2,225,887
1	456730	Other Elec Rev-Intraco Thermal	0	38,910,084	38,910,084	0	25,443,304	25,443,304	0	13,466,780	13,466,780
TOTAL ACCOUNT 456			5,635,505	95,954,731	101,590,236	5,317,283	62,744,798	68,062,081	318,222	33,209,933	33,528,155

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	123,376,166	123,376,166	0	80,675,675	80,675,675	0	42,700,491	42,700,491
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	103,825	126,543	22,718	67,891	90,609	0	35,934	35,934
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(1,306,200)	(1,306,200)	0	(854,124)	(854,124)	0	(452,076)	(452,076)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,827,218	5,827,218	0	3,810,418	3,810,418	0	2,016,800	2,016,800
1	555710	Intercompany Purchase	0	2,370,199	2,370,199	0	1,549,873	1,549,873	0	820,326	820,326
TOTAL ACCOUNT 555			22,718	130,371,208	130,393,926	22,718	85,249,733	85,272,451	0	45,121,475	45,121,475

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	7,473	6,982,546	6,990,019	7,473	4,565,887	4,573,360	0	2,416,659	2,416,659
1	557010	Other Power Supply Expense - Financial	0	7,598,680	7,598,680	0	4,968,777	4,968,777	0	2,629,903	2,629,903
1	557018	Merchandise Processing Fee	0	48,547	48,547	0	31,745	31,745	0	16,802	16,802
1	557150	Fuel - Economic Dispatch	0	1,061,026	1,061,026	0	693,805	693,805	0	367,221	367,221
1	557160	Power Supply Expense - Miscellaneous	0	1,236	1,236	0	808	808	0	428	428
99	557161	Unbilled Add-Ons	(346,715)	0	(346,715)	0	0	0	(346,715)	0	(346,715)
1	557165	Other Resource Costs-CAISO Charges	0	124,478	124,478	0	81,396	81,396	0	43,082	43,082
1	557170	Broker Fees - Power	0	439,287	439,287	0	287,250	287,250	0	152,037	152,037
1	557171	REC Broker Fees	0	47,570	47,570	0	31,106	31,106	0	16,464	16,464
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	8,481,899	0	8,481,899	8,481,899	0	8,481,899	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,130,614	0	2,130,614	2,130,614	0	2,130,614	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,289,303)	0	(2,289,303)	(2,289,303)	0	(2,289,303)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	5,203,604	0	5,203,604	0	0	0	5,203,604	0	5,203,604
99	557390	Idaho PCA Amortization	(8,118,389)	0	(8,118,389)	0	0	0	(8,118,389)	0	(8,118,389)
1	557395	Optional Renewable Power Expense Offset	0	725	725	0	474	474	0	251	251
1	557610	Other Expenses - Exposure	0	(10,280)	(10,280)	0	(6,722)	(6,722)	0	(3,558)	(3,558)
1	557700	Turbine Gas Bookout Expense	0	10,146,934	10,146,934	0	6,635,080	6,635,080	0	3,511,854	3,511,854
1	557711	Turbine Gas Bookout Offset	0	(10,146,934)	(10,146,934)	0	(6,635,080)	(6,635,080)	0	(3,511,854)	(3,511,854)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,469,829	52,469,829	0	34,310,021	34,310,021	0	18,159,808	18,159,808
TOTAL ACCOUNT 557			5,887,861	68,763,644	74,651,505	8,828,181	44,964,547	53,792,728	(2,940,320)	23,799,097	20,858,777

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	371,944	237,196	609,140	282,495	154,156	436,651	89,449	83,040	172,489
99	908600	Public Purpose Tariff Rider Expense Offset	36,552,340	0	36,552,340	26,339,584	0	26,339,584	10,212,756	0	10,212,756
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	616,011	0	616,011	486,533	0	486,533	129,478	0	129,478
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	37,714,705	237,196	37,951,901	27,283,022	154,156	27,437,178	10,431,683	83,040	10,514,723

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.991%	35.009%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.424%	5.392%
	Total Weighted Cost		2.867%	2.850%
E-APL	Net Rate Base	2,528,467,388	1,693,584,488	834,882,900
	Interest Deduction for FIT Calculation	72,349,230	48,555,067	23,794,163
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	979,866,501	661,313,382	318,553,119
E-OPS	Less: Operating & Maintenance Expense	566,348,203	382,057,962	184,290,241
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,722,673	85,094,212	47,628,461
E-OTX	Less: Taxes Other than FIT	81,333,953	65,495,601	15,838,352
	Net Operating Income Before FIT	199,461,672	128,665,607	70,796,065
E-INT	Less: Interest Expense	72,349,230	48,555,067	23,794,163
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(34,570,076)	(22,318,406)	(12,251,670)
	Taxable Net Operating Income	92,542,366	57,934,694	34,607,672
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	19,433,897	12,166,286	7,267,611
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	19,433,897	12,166,286	7,267,611
E-DTE	Deferred FIT	769,401	804,236	(34,835)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,718,510	12,653,519	7,064,991

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	53,748,201	84,776,858	138,525,059	35,359,218	56,729,791	92,089,009	18,388,983	28,047,067	46,436,050
12	997001 Contributions In Aid of Construction	0	6,758,183	6,758,183	0	4,529,672	4,529,672	0	2,228,511	2,228,511
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,135,233	1,135,233	0	778,713	778,713	0	356,520	356,520
99	997007 Idaho PCA	(2,914,785)	0	(2,914,785)	0	0	0	(2,914,785)	0	(2,914,785)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
4	997015 Airplane Lease Payments	0	50,945	50,945	0	34,946	34,946	0	15,999	15,999
12	997016 Redemption Expense Amortization	0	1,069,313	1,069,313	0	716,707	716,707	0	352,606	352,606
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	6,105,324	37,433	6,142,757	3,865,134	25,677	3,890,811	2,240,190	11,756	2,251,946
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(512,068)	(512,068)	0	(351,253)	(351,253)	0	(160,815)	(160,815)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(117,768)	0	(117,768)	(117,768)	0	(117,768)	0	0	0
2	997027 Uncollectibles	0	(111,795)	(111,795)	0	(72,657)	(72,657)	0	(39,138)	(39,138)
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(5,437,588)	0	(5,437,588)	(5,171,747)	0	(5,171,747)	(265,841)	0	(265,841)
12	997032 Interest Rate Swaps	0	(16,551,142)	(16,551,142)	0	(11,093,403)	(11,093,403)	0	(5,457,739)	(5,457,739)
4	997033 BPA Residential Exchange	71,049	0	71,049	31,301	0	31,301	39,748	0	39,748
99	997034 Montana Hydro Settlement	4,915,600	0	4,915,600	3,212,676	0	3,212,676	1,702,924	0	1,702,924
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	8,511,011	0	8,511,011	8,511,011	0	8,511,011	0	0	0
1	997044 Non-Monetary Power Costs	0	(1,306,200)	(1,306,200)	0	(854,124)	(854,124)	0	(452,076)	(452,076)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(449,742)	0	(449,742)	(454,930)	0	(454,930)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	4,100,604	4,100,604	0	2,748,430	2,748,430	0	1,352,174	1,352,174
11	997049 Tax Depreciation	0	(148,296,515)	(148,296,515)	0	(97,227,644)	(97,227,644)	0	(51,068,871)	(51,068,871)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(66,667)	66,666	(1)	0	43,593	43,593	(66,667)	23,073	(43,594)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	578,104	730,222	30,975	305,982	336,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0	
99	997065 Amortization - Unbilled Revenue Add-Ins	(40,130)	0	(40,130)	119,845	0	119,845	(159,975)	0	(159,975)	
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0	
1	997068 Noxon	0	0	0	0	0	0	0	0	0	
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	8,736,374	8,736,374	0	5,727,829	5,727,829	0	3,008,545	3,008,545	
4	997081 Deferred Compensation	0	(815,699)	(815,699)	0	(559,529)	(559,529)	0	(256,170)	(256,170)	
4	997082 Meal Disallowances	0	515,507	515,507	0	353,612	353,612	0	161,895	161,895	
4	997083 Paid Time Off	0	167,327	167,327	0	114,778	114,778	0	52,549	52,549	
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	1,759,280	0	1,759,280	0	0	0	1,759,280	0	1,759,280	
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0	
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0	
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0	
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0	
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0	
99	997095 WA REC Deferral	(199,017)	0	(199,017)	(199,017)	0	(199,017)	0	0	0	
1	997096 CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324	
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0	
99	997098 Provision for Rate Refund	373,826	0	373,826	373,826	0	373,826	0	0	0	
1	997099 Kettle Falls Diesel Leak	0	(176,027)	(176,027)	0	(115,104)	(115,104)	0	(60,923)	(60,923)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(34,430,962)	(34,430,962)	0	(22,514,406)	(22,514,406)	0	(11,916,556)	(11,916,556)	
1	997102 Amort Idaho Earnings Test (254229)	(1,269,844)	0	(1,269,844)	0	0	0	(1,269,844)	0	(1,269,844)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0	
1	997107 MDM System	(2,899,736)	0	(2,899,736)	(2,899,736)	0	(2,899,736)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	14,910,534	(9,107,913)	5,802,621	8,510,846	(5,919,324)	2,591,522	6,399,688	(3,188,589)	3,211,099	
2	997109 Tax Reform Amortization	(5,729,309)	0	(5,729,309)	(5,634,405)	0	(5,634,405)	(94,904)	0	(94,904)	
99	997110 FISERVE	(721,939)	0	(721,939)	(490,961)	0	(490,961)	(230,978)	0	(230,978)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(563,922)	(563,922)	0	(277,438)	(277,438)	
12	997112 AFUDC Equity Tax Flow Through	0	(5,035,269)	(5,035,269)	0	(3,374,889)	(3,374,889)	0	(1,660,380)	(1,660,380)	
12	997113 AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(533,618)	(533,618)	0	(262,530)	(262,530)	
12	997114 AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(53,766)	(53,766)	0	(26,452)	(26,452)	
12	997115 AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404	
	TOTAL SCHEDULE M ADJUSTMENTS	67,661,642	(109,763,890)	(34,570,076)	48,534,102	(70,852,508)	(22,318,406)	26,659,712	(38,911,382)	(12,251,670)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	64.991%	35.009%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.563%	34.437%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL 12	Net Electric Plant (before ADFIT)		100.000%		67.025%		32.975%			
E-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	4,133,876	4,133,876	0	2,770,730	2,770,730	0	1,363,146	1,363,146
99	410100	Deferred Federal Income Tax Expense - Washin	(1,302,716)	0	(1,302,716)	(1,302,716)	0	(1,302,716)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,293,422)	0	(1,293,422)	0	0	0	(1,293,422)	0	(1,293,422)
	410100	Total	(2,596,138)	4,133,876	1,537,738	(1,302,716)	2,770,730	1,468,014	(1,293,422)	1,363,146	69,724
12	411100	Deferred Federal Income Tax Expense - Allocate	0	168,670	168,670	0	113,051	113,051	0	55,619	55,619
99	411100	Deferred Federal Income Tax Expense - Washin	(776,829)	0	(776,829)	(776,829)	0	(776,829)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(160,178)	0	(160,178)	0	0	0	(160,178)	0	(160,178)
	411100	Total	(937,007)	168,670	(768,337)	(776,829)	113,051	(663,778)	(160,178)	55,619	(104,559)
Total Deferred Federal Income Tax Expense			(3,533,145)	4,302,546	769,401	(2,079,545)	2,883,781	804,236	(1,453,600)	1,418,765	(34,835)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.025%	32.975%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended February 28, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,116,666	8,116,666	0	5,307,488	5,307,488	0	2,809,178	2,809,178
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	1,141,090	1,141,090	0	746,159	746,159	0	394,931	394,931
1	182381	CDA Settlement Past Storage	0	30,832,487	30,832,487	0	20,161,363	20,161,363	0	10,671,124	10,671,124
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,770	80,457,772	82,799,542	2,309,036	55,190,009	57,499,045	32,734	25,267,763	25,300,497
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	186,355	186,355	0	127,830	127,830	0	58,525	58,525
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	13,953,654	1,757,740	15,711,394	13,953,654	1,205,722	15,159,376	0	552,018	552,018
		TOTAL INTANGIBLE PLANT	17,217,844	279,849,271	297,067,115	17,185,110	188,860,412	206,045,522	32,734	90,988,859	91,021,593
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	0	139,731,701	139,731,701	0	91,370,559	91,370,559	0	48,361,142	48,361,142
1	312000	Boiler Plant	0	188,520,826	188,520,826	0	123,273,768	123,273,768	0	65,247,058	65,247,058
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,973,676	56,973,676	0	37,255,087	37,255,087	0	19,718,589	19,718,589
1	315000	Accessory Electric Equipment	0	29,666,519	29,666,519	0	19,398,937	19,398,937	0	10,267,582	10,267,582
1	316000	Miscellaneous Power Plant Equipment	0	17,320,777	17,320,777	0	11,326,056	11,326,056	0	5,994,721	5,994,721
		TOTAL STEAM PRODUCTION PLANT	0	435,798,741	435,798,741	0	284,968,797	284,968,797	0	150,829,944	150,829,944
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	88,882,190	88,882,190	0	58,120,064	58,120,064	0	30,762,126	30,762,126
1	332XXX	Reservoirs, Dams, & Waterways	0	193,829,934	193,829,934	0	126,745,394	126,745,394	0	67,084,540	67,084,540
1	333000	Waterwheels, Turbines, & Generators	0	234,284,609	234,284,609	0	153,198,706	153,198,706	0	81,085,903	81,085,903
1	334000	Accessory Electric Equipment	0	69,307,645	69,307,645	0	45,320,269	45,320,269	0	23,987,376	23,987,376
1	335XXX	Miscellaneous Power Plant Equipment	0	14,168,073	14,168,073	0	9,264,503	9,264,503	0	4,903,570	4,903,570
1	336000	Roads, Railroads, & Bridges	0	4,343,900	4,343,900	0	2,840,476	2,840,476	0	1,503,424	1,503,424
		TOTAL HYDRAULIC PRODUCTION PLANT	0	668,629,627	668,629,627	0	437,216,913	437,216,913	0	231,412,714	231,412,714
		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	17,130,919	17,130,919	0	11,201,908	11,201,908	0	5,929,011	5,929,011
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,454	21,387,454	0	13,985,256	13,985,256	0	7,402,198	7,402,198
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,530,855	219,530,855	0	143,551,226	143,551,226	0	75,979,629	75,979,629
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	21,995,510	21,995,510	0	14,382,864	14,382,864	0	7,612,646	7,612,646
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,748,390	1,748,390	0	1,143,272	1,143,272	0	605,118	605,118
		TOTAL OTHER PRODUCTION PLANT	0	306,389,237	306,389,237	0	200,347,921	200,347,921	0	106,041,316	106,041,316
		TOTAL PRODUCTION PLANT	0	1,410,817,605	1,410,817,605	0	922,533,631	922,533,631	0	488,283,974	488,283,974

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended February 28, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	28,481,555	28,481,555	0	18,624,089	18,624,089	0	9,857,466	9,857,466
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,273,500	26,273,500	0	17,180,242	17,180,242	0	9,093,258	9,093,258
1	353XXX	Station Equipment	0	269,997,617	269,997,617	0	176,551,442	176,551,442	0	93,446,175	93,446,175
1	354000	Towers & Fixtures	0	17,222,274	17,222,274	0	11,261,645	11,261,645	0	5,960,629	5,960,629
1	355000	Poles & Fixtures	0	263,925,712	263,925,712	0	172,581,023	172,581,023	0	91,344,689	91,344,689
1	356000	Overhead Conductors & Devices	0	148,294,623	148,294,623	0	96,969,854	96,969,854	0	51,324,769	51,324,769
1	357000	Underground Conduit	0	3,007,394	3,007,394	0	1,966,535	1,966,535	0	1,040,859	1,040,859
1	358000	Underground Conductors & Devices	0	2,356,056	2,356,056	0	1,540,625	1,540,625	0	815,431	815,431
1	359000	Roads & Trails	0	2,110,283	2,110,283	0	1,379,914	1,379,914	0	730,369	730,369
		TOTAL TRANSMISSION PLANT	0	761,669,014	761,669,014	0	498,055,369	498,055,369	0	263,613,645	263,613,645
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,605,485	0	2,605,485	365,766	0	365,766	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	33,832,963	0	33,832,963	27,110,736	0	27,110,736	6,722,227	0	6,722,227
3	362000	Station Equipment	135,452,275	3,080,231	138,532,506	90,701,867	2,093,879	92,795,746	44,750,408	986,352	45,736,760
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	411,981,717	0	411,981,717	266,649,188	0	266,649,188	145,332,529	0	145,332,529
99	365000	Overhead Conductors & Devices	268,215,747	0	268,215,747	171,732,633	0	171,732,633	96,483,114	0	96,483,114
99	366000	Underground Conduit	119,585,056	0	119,585,056	78,567,576	0	78,567,576	41,017,480	0	41,017,480
99	367000	Underground Conductors & Devices	210,682,024	0	210,682,024	139,958,917	0	139,958,917	70,723,107	0	70,723,107
99	368000	Line Transformers	271,512,003	0	271,512,003	187,255,946	0	187,255,946	84,256,057	0	84,256,057
99	369XXX	Services	174,197,506	0	174,197,506	114,677,490	0	114,677,490	59,520,016	0	59,520,016
99	371XXX	Installations on Customers' Premises	1,541,605	0	1,541,605	1,541,605	0	1,541,605	0	0	0
99	370XXX	Meters	60,247,945	0	60,247,945	37,144,974	0	37,144,974	23,102,971	0	23,102,971
99	373XXX	Street Light & Signal Systems	63,006,104	0	63,006,104	40,862,355	0	40,862,355	22,143,749	0	22,143,749
		TOTAL DISTRIBUTION PLANT	1,763,401,231	3,080,231	1,766,481,462	1,165,271,450	2,093,879	1,167,365,329	598,129,781	986,352	599,116,133
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,276,251	92,402,777	111,679,028	10,935,247	63,383,685	74,318,932	8,341,004	29,019,092	37,360,096
4	391XXX	Office Furniture & Equipment	4,387,631	62,077,812	66,465,443	4,324,532	42,582,275	46,906,807	63,099	19,495,537	19,558,636
4	392XXX	Transportation Equipment	34,797,456	23,036,646	57,834,102	24,548,250	15,801,987	40,350,237	10,249,206	7,234,659	17,483,865
4	393000	Stores Equipment	421,691	3,811,842	4,233,533	245,519	2,614,733	2,860,252	176,172	1,197,109	1,373,281
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,917,522	15,591,721	712,874	9,546,724	10,259,598	961,325	4,370,798	5,332,123
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	349,797	2,132,344	2,482,141	336,217	1,462,681	1,798,898	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,242,571	9,361,926	33,604,497	14,386,333	6,421,813	20,808,146	9,856,238	2,940,113	12,796,351
4	397XXX	Communications Equipment	28,167,292	93,646,897	121,814,189	17,966,704	64,237,089	82,203,793	10,200,588	29,409,808	39,610,396
4	398000	Miscellaneous Equipment	13,522	569,145	582,667	0	390,405	390,405	13,522	178,740	192,262
		TOTAL GENERAL PLANT	114,861,063	308,635,903	423,496,966	74,283,570	211,708,796	285,992,366	40,577,493	96,927,107	137,504,600
		TOTAL PLANT IN SERVICE	1,895,480,138	2,764,052,024	4,659,532,162	1,256,740,130	1,823,252,087	3,079,992,217	638,740,008	940,799,937	1,579,539,945

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended February 28, 2019	
Ending Balance 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	(306,906,706)	(306,906,706)	0	(200,686,295)	(200,686,295)	0	(106,220,411)	(106,220,411)
E-ADEP		Hydro Production Plant	0	(137,293,355)	(137,293,355)	0	(89,776,125)	(89,776,125)	0	(47,517,230)	(47,517,230)
E-ADEP		Other Production Plant	0	(129,894,768)	(129,894,768)	0	(84,938,189)	(84,938,189)	0	(44,956,579)	(44,956,579)
E-ADEP		Transmission Plant	0	(220,645,771)	(220,645,771)	0	(144,280,270)	(144,280,270)	0	(76,365,501)	(76,365,501)
E-ADEP		Distribution Plant	(574,602,627)	(191,984)	(574,794,611)	(354,025,411)	(130,507)	(354,155,918)	(220,577,216)	(61,477)	(220,638,693)
E-ADEP		General Plant	(41,071,187)	(109,717,153)	(150,788,340)	(25,040,902)	(75,260,481)	(100,301,383)	(16,030,285)	(34,456,672)	(50,486,957)
TOTAL ACCUMULATED DEPRECIATION			(615,673,814)	(904,649,737)	(1,520,323,551)	(379,066,313)	(595,071,867)	(974,138,180)	(236,607,501)	(309,577,870)	(546,185,371)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,019,338)	(14,019,338)	0	(9,167,245)	(9,167,245)	0	(4,852,093)	(4,852,093)
E-AAMT		Distribution-Franchises/Misc Intangibles	(265,371)	0	(265,371)	(265,371)	0	(265,371)	0	0	0
E-AAMT		General Plant - 303000	0	(2,387,704)	(2,387,704)	0	(1,635,147)	(1,635,147)	0	(752,557)	(752,557)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,292,173)	(53,686,205)	(56,978,378)	(3,268,634)	(36,826,052)	(40,094,686)	(23,539)	(16,860,153)	(16,883,692)
E-AAMT		General Plant - 390200, 396200	0	(152,962)	(152,962)	0	(104,924)	(104,924)	0	(48,038)	(48,038)
TOTAL ACCUMULATED AMORTIZATION			(3,557,544)	(70,246,209)	(73,803,753)	(3,534,005)	(47,733,368)	(51,267,373)	(23,539)	(22,512,841)	(22,536,380)
TOTAL ACCUMULATED DEPR/AMORT			(619,231,358)	(974,895,946)	(1,594,127,304)	(382,600,318)	(642,805,235)	(1,025,405,553)	(236,631,040)	(332,090,711)	(568,721,751)
NET ELECTRIC UTILITY PLANT before ADFIT			1,276,248,780	1,789,156,078	3,065,404,858	874,139,812	1,180,446,852	2,054,586,664	402,108,968	608,709,226	1,010,818,194
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	72,840	72,840	0	47,630	47,630	0	25,210	25,210
12		ADFIT - Electric Plant In Service (282900)	0	(549,680,822)	(549,680,822)	0	(368,423,571)	(368,423,571)	0	(181,257,251)	(181,257,251)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,463,809)	(62,463,809)	0	(42,847,050)	(42,847,050)	0	(19,616,759)	(19,616,759)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(750,771)	(750,771)	0	(514,991)	(514,991)	0	(235,780)	(235,780)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
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	(6,474,822)	(6,474,822)	0	(4,233,886)	(4,233,886)	0	(2,240,936)	(2,240,936)
1		ADFIT - CDA Settlement Costs (283333)	0	250,382	250,382	0	163,725	163,725	0	86,657	86,657
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,306,838)	(1,306,838)	0	(875,908)	(875,908)	0	(430,930)	(430,930)
TOTAL ACCUMULATED DFIT			0	(620,541,581)	(620,541,581)	0	(416,812,832)	(416,812,832)	0	(203,728,749)	(203,728,749)
NET ELECTRIC UTILITY PLANT			1,276,248,780	1,168,614,497	2,444,863,277	874,139,812	763,634,020	1,637,773,832	402,108,968	404,980,477	807,089,445

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.978%	32.022%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.025%	32.975%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2019
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,276,248,780	1,168,614,497	2,444,863,277	874,139,812	763,634,020	1,637,773,832	402,108,968	404,980,477	807,089,445
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	470,445	1,145,356	1,615,801	431,549	785,657	1,217,206	38,896	359,699	398,595
4	Accumulated Amortization - AFUDC (182318)	(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(129,452)	0	(129,452)	129,452	0	129,452
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)	(3,186,008)	0	(3,186,008)	(1,021,061)	0	(1,021,061)	(2,164,947)	0	(2,164,947)
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)	8,254,541	0	8,254,541	5,247,725	0	5,247,725	3,006,816	0	3,006,816
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,785,968	0	1,785,968	0	0	0	1,785,968	0	1,785,968
99	ADFIT - Boulder Park Disallowed (190040)	170,946	0	170,946	0	0	0	170,946	0	170,946
99	Investment in WNP3 Exchange Power (124900, 124930)	1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(220,139)	0	(220,139)	(220,139)	0	(220,139)	0	0	0
99	CDA Lake Settlement - WA (182382)	266,207	0	266,207	266,207	0	266,207	0	0	0
99	CDA Lake Settlement - ID (186382)	49,044	0	49,044	0	0	0	49,044	0	49,044
99	ADFIT - CDA Lake Settlement - Direct (283382)	(66,203)	0	(66,203)	(55,904)	0	(55,904)	(10,299)	0	(10,299)
99	CDA CDR Fund - Direct (182324)	19,364	0	19,364	19,364	0	19,364	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	136,822	0	136,822	127,644	0	127,644	9,178	0	9,178
99	ADFIT - Spokane River Relicensing (283322)	(28,718)	0	(28,718)	(26,794)	0	(26,794)	(1,924)	0	(1,924)
99	Spokane River PM&Es (182323)	123,796	0	123,796	81,053	0	81,053	42,743	0	42,743
99	ADFIT - Spokane River PM&Es (283323)	(26,012)	0	(26,012)	(17,036)	0	(17,036)	(8,976)	0	(8,976)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,174,806)	0	(2,174,806)	(1,008,408)	0	(1,008,408)	(1,166,398)	0	(1,166,398)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,987,866)	0	(1,987,866)	(1,987,866)	0	(1,987,866)	0	0	0
C-WKC	Working Capital	85,035,459	0	85,035,459	56,272,710	0	56,272,710	28,762,749	0	28,762,749
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	82,504,184	1,099,927	83,604,111	55,056,161	754,495	55,810,656	27,448,023	345,432	27,793,455
	NET RATE BASE	1,358,752,964	1,169,714,424	2,528,467,388	929,195,973	764,388,515	1,693,584,488	429,556,991	405,325,909	834,882,900

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858
1	Misc Intangible Plt (30300)	ED-AN	234,601	234,601		234,601	234,601		153,406	153,406		81,195	81,195
Total Production/Transmission			1,153,001	1,153,001		1,153,001	1,153,001		753,948	753,948		399,053	399,053
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153			
	Misc Intangible Plt (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	654,784	462,133	134,316	58,335			317,000	317,000		145,133	145,133
9,1		CD-AN	9,729	7,576	2,153		7,576		4,954	4,954		2,622	2,622
		GD-ID	14,942		14,942								
		GD-WA	24,862		24,862								
		GD-OR	8,068			8,068							
Total General Plant - 303000			712,385	469,709	176,273	66,403			321,954	321,954		147,755	147,755
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	27,041,066	19,085,043	5,546,934	2,409,089			13,091,385	13,091,385		5,993,658	5,993,658
9,4		CD-AN	23,644	18,412	5,232				12,630	12,630		5,782	5,782
9,4		CD-ID	9,214	7,175	2,039		7,175				7,175		7,175
9,4		CD-WA	1,421,522	1,106,982	314,540		1,106,982		1,106,982	1,106,982			0
4		ED-AN	2,251,534	2,251,534			2,251,534		1,544,440	1,544,440		707,094	707,094
		ED-ID	0	0			0				0		0
		ED-WA	541,453	541,453			541,453		541,453	541,453			0
8		GD-AA	130,979		91,392	39,587							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031X			31,419,412	23,010,599	5,960,137	2,448,676			1,648,435	14,648,455		7,175	6,706,534
Gas Underground Storage													
		GD-AN	114		114								
Total Gas Underground Storage			114		114								
General Plant - 390200, 396200													
7,4		CD-AA	0	0	0	0			0	0		0	0
4		ED-AN	48,031	48,031			48,031		32,947	32,947		15,084	15,084
		GD-OR	0			0							
Total General Plant - 390200, 396200			48,031	48,031	0	0			32,947	32,947		15,084	15,084
Total Amortization Expense			33,362,962	24,711,359	6,136,524	2,515,079			1,678,454	15,757,304		7,175	7,268,426

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(306,906,706)	(306,906,706)			(306,906,706)	(306,906,706)		(200,686,295)	(200,686,295)		(106,220,411)	(106,220,411)	
1	Hydro (ED-AN)	(137,293,355)	(137,293,355)			(137,293,355)	(137,293,355)		(89,776,125)	(89,776,125)		(47,517,230)	(47,517,230)	
1	Other (ED-AN)	(129,894,768)	(129,894,768)			(129,894,768)	(129,894,768)		(84,938,189)	(84,938,189)		(44,956,579)	(44,956,579)	
Total Electric Production		(574,094,829)	(574,094,829)			(574,094,829)	(574,094,829)		(375,400,609)	(375,400,609)		(198,694,220)	(198,694,220)	
Electric Transmission														
1	ED-AN	(220,645,771)	(220,645,771)			(220,645,771)	(220,645,771)		(144,280,270)	(144,280,270)		(76,365,501)	(76,365,501)	
Total Electric Transmissic		(220,645,771)	(220,645,771)			(220,645,771)	(220,645,771)		(144,280,270)	(144,280,270)		(76,365,501)	(76,365,501)	
Electric Distribution														
3	ED-AN	(191,984)	(191,984)			(191,984)	(191,984)		(130,507)	(130,507)		(61,477)	(61,477)	
	ED-ID	(220,577,216)	(220,577,216)			(220,577,216)	(220,577,216)					(220,577,216)	(220,577,216)	
	ED-WA	(354,025,411)	(354,025,411)			(354,025,411)	(354,025,411)		(354,025,411)	(354,025,411)				
Total Electric Distribution		(574,794,611)	(574,794,611)			(574,602,627)	(574,794,611)		(354,025,411)	(354,155,918)		(220,577,216)	(220,638,693)	
Gas Underground Storage														
	GD-AN	(16,608,771)	(16,608,771)											
	GD-OR	(1,182,832)		(1,182,832)										
Total Gas Underground S		(17,791,603)		(16,608,771)		(1,182,832)								
Gas Distribution														
	GD-AN	(1,803,117)	(1,803,117)											
	GD-ID	(80,214,853)	(80,214,853)											
	GD-WA	(149,067,134)	(149,067,134)											
	GD-OR	(113,010,408)		(113,010,408)										
Total Gas Distribution		(344,095,512)		(231,085,104)		(113,010,408)								
General Plant														
4	ED-AN	(48,951,657)	(48,951,657)			(48,951,657)	(48,951,657)		(33,578,389)	(33,578,389)		(15,373,268)	(15,373,268)	
	ED-ID	(11,167,683)	(11,167,683)			(11,167,683)	(11,167,683)					(11,167,683)	(11,167,683)	
	ED-WA	(21,284,813)	(21,284,813)			(21,284,813)	(21,284,813)		(21,284,813)	(21,284,813)				
7,4	CD-AA	(70,949,285)	(50,074,586)	(14,553,827)	(6,320,872)	(50,074,586)	(50,074,586)		(34,348,662)	(34,348,662)		(15,725,924)	(15,725,924)	
9,4	CD-AN	(13,728,648)	(10,690,910)	(3,037,738)		(10,690,910)	(10,690,910)		(7,333,430)	(7,333,430)		(3,357,480)	(3,357,480)	
9	CD-ID	(6,244,272)	(4,862,602)	(1,381,670)		(4,862,602)	(4,862,602)					(4,862,602)	(4,862,602)	
9	CD-WA	(4,823,352)	(3,756,089)	(1,067,263)		(3,756,089)	(3,756,089)		(3,756,089)	(3,756,089)				
8	GD-AA	(2,427,574)	(1,693,864)	(733,710)										
	GD-AN	(3,147,666)	(3,147,666)											
	GD-ID	(2,144,024)	(2,144,024)											
	GD-WA	(7,910,616)	(7,910,616)											
	GD-OR	(4,737,703)	(4,737,703)											
Total General Plant		(197,517,293)	(150,788,340)	(34,936,668)	(11,792,285)	(41,071,187)	(109,717,153)	(150,788,340)	(25,040,902)	(75,260,481)	(100,301,383)	(16,030,285)	(34,456,672)	(50,486,957)
Total Accumulated Depr		(1,928,939,619)	(1,520,323,551)	(282,630,543)	(125,985,525)	(615,673,814)	(904,649,737)	(1,520,323,551)	(379,066,313)	(595,071,867)	(974,138,180)	(236,607,501)	(309,577,870)	(546,185,371)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,131,222)	(12,131,222)			(12,131,222)	(12,131,222)		(7,932,606)	(7,932,606)		(4,198,616)	(4,198,616)	
1	Misc Intangible Plt (3030 ED-AN	(1,888,116)	(1,888,116)			(1,888,116)	(1,888,116)		(1,234,639)	(1,234,639)		(653,477)	(653,477)	
Total Production/Transmission		(14,019,338)	(14,019,338)			(14,019,338)	(14,019,338)		(9,167,245)	(9,167,245)		(4,852,093)	(4,852,093)	
Distribution														
	Franchises (302000) ED-WA	(221,720)	(221,720)			(221,720)	(221,720)	(221,720)		(221,720)				
	Misc Intangible Plt (3030 ED-WA	(43,651)	(43,651)			(43,651)	(43,651)	(43,651)		(43,651)				
Total Distribution		(265,371)	(265,371)			(265,371)	(265,371)	(265,371)		(265,371)				
General Plant - 303000														
7,4	CD-AA	(3,263,778)	(2,303,509)	(669,499)	(290,770)	(2,303,509)	(2,303,509)		(1,580,092)	(1,580,092)		(723,417)	(723,417)	
9,1	CD-AN	(108,118)	(84,195)	(23,923)		(84,195)	(84,195)		(55,055)	(55,055)		(29,140)	(29,140)	
	GD-ID	(103,821)		(103,821)										
	GD-WA	(220,296)		(220,296)										
	GD-OR	(98,099)			(98,099)									
Total General Plant - 303000		(3,794,112)	(2,387,704)	(1,017,539)	(388,869)	(2,387,704)	(2,387,704)		(1,635,147)	(1,635,147)		(752,557)	(752,557)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(69,733,158)	(49,216,268)	(14,304,363)	(6,212,527)	(49,216,268)	(49,216,268)		(33,759,899)	(33,759,899)		(15,456,369)	(15,456,369)	
9,4	CD-AN	(31,584)	(24,595)	(6,989)		(24,595)	(24,595)		(16,871)	(16,871)		(7,724)	(7,724)	
9	CD-ID	(30,227)	(23,539)	(6,688)		(23,539)	(23,539)				(23,539)		(23,539)	
9	CD-WA	(1,421,522)	(1,106,982)	(314,540)		(1,106,982)	(1,106,982)	(1,106,982)			0		0	
4	ED-AN	(4,445,342)	(4,445,342)			(4,445,342)	(4,445,342)		(3,049,282)	(3,049,282)		(1,396,060)	(1,396,060)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(2,161,652)	(2,161,652)			(2,161,652)	(2,161,652)	(2,161,652)		(2,161,652)				
8	GD-AA	(535,680)		(373,776)	(161,904)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(78,359,165)	(56,978,378)	(15,006,356)	(6,374,431)	(3,292,173)	(53,686,205)	(56,978,378)	(3,268,634)	(36,826,052)	(38,987,704)	(23,539)	(16,860,153)	(16,883,692)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0		0				
4	ED-AN	(152,962)	(152,962)			(152,962)	(152,962)		(104,924)	(104,924)		(48,038)	(48,038)	
	ED-WA	0	0			0	0	0		0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(152,962)	(152,962)	0	0	0	(152,962)	(152,962)	0	(104,924)	(104,924)	0	(48,038)	(48,038)
Total Accumulated Amortization		(96,590,948)	(73,803,753)	(16,023,895)	(6,763,300)	(3,557,544)	(70,246,209)	(73,803,753)	(3,534,005)	(47,733,368)	(50,160,391)	(23,539)	(22,512,841)	(22,536,380)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,242,488	1,106,086	2,481,812	4,654,590	8,242,488	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,366,898	0	0	0	0	19,366,898	0	0	19,366,898	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,593,683	0	0	79,466,370	79,466,370	0	0	23,096,342	23,096,342	0	10,030,971	10,030,971
9	CD-WA / ID / AN	30,781,103	9,829,160	5,859,192	8,281,816	23,970,168	2,792,879	1,664,843	2,353,213	6,810,935	0	0	0
	TOTAL ACCOUNT	174,730,590	10,935,246	8,341,004	92,402,776	111,679,026	22,159,777	1,664,843	25,449,555	49,274,175	3,746,418	10,030,971	13,777,389
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,364,279	216,176	0	2,148,103	2,364,279	0	0	0	0	0	0	0
99	GD-WA / ID / AN	844,400	0	0	0	0	844,400	0	0	844,400	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	107,705
7	CD-AA	84,708,769	0	0	59,785,755	59,785,755	0	0	17,376,310	17,376,310	0	7,546,704	7,546,704
9	CD-WA / ID / AN	5,541,597	4,108,355	63,099	143,954	4,315,408	1,167,357	17,929	40,903	1,226,189	0	0	0
	TOTAL ACCOUNT	93,815,402	4,324,531	63,099	62,077,812	66,465,442	2,011,757	17,929	17,665,865	19,695,551	0	7,654,409	7,654,409
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,449,565	22,539,941	9,461,579	15,448,045	47,449,565	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,812,755	0	0	0	0	9,386,846	2,589,434	1,836,475	13,812,755	0	0	0
99	GD-OR / AS	3,939,367	0	0	0	0	0	0	0	0	3,939,367	0	3,939,367
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	651,502
9	CD-WA / ID / AN	6,707,421	2,008,309	787,626	2,427,335	5,223,270	570,645	223,798	689,708	1,484,151	0	0	0
	TOTAL ACCOUNT	79,268,913	24,548,250	10,249,205	23,036,647	57,834,102	9,957,491	2,813,232	4,059,029	16,829,752	3,939,367	665,692	4,605,059

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,933,208	244,538	174,826	3,422,273	3,841,637	69,484	49,675	972,412	1,091,571	0	0	0
	TOTAL ACCOUNT	5,437,906	245,518	176,172	3,811,843	4,233,533	157,644	49,675	972,412	1,179,731	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,507,925	703,615	204,716	4,599,594	5,507,925	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	0
99	GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	848,758
8	GD-AA	4,964,849	0	0	0	0	0	0	3,464,273	3,464,273	0	1,500,576	1,500,576
7	CD-AA	13,023,427	0	0	9,191,674	9,191,674	0	0	2,671,496	2,671,496	0	1,160,257	1,160,257
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	0
	TOTAL ACCOUNT	27,913,650	712,874	961,325	13,917,521	15,591,720	1,796,323	488,652	6,527,364	8,812,339	848,758	2,660,833	3,509,591
	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	1,375,114	336,217	13,580	1,025,317	1,375,114	0	0	0	0	0	0	0
99	GD-WA / ID / AN	123,677	0	0	0	0	28,760	0	94,917	123,677	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	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	3,313,395	336,217	13,580	2,132,344	2,482,141	28,760	0	559,827	588,587	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,153,776	14,133,959	9,501,623	8,518,194	32,153,776	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9	CD-WA / ID / AN	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0	0	0
	TOTAL ACCOUNT	38,162,618	14,386,333	9,856,238	9,361,926	33,604,497	2,456,005	948,446	1,062,754	4,467,205	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	67,237,920	12,845,472	7,251,796	47,140,652	67,237,920	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,347,507	0	0	0	0	874,942	472,565	0	1,347,507	0	0	0
99	GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8	GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7	CD-AA	54,571,134	0	0	38,515,215	38,515,215	0	0	11,194,177	11,194,177	0	4,861,742	4,861,742
9	CD-WA/ ID / AN	20,624,676	5,121,232	2,948,792	7,991,030	16,061,054	1,455,158	837,876	2,270,588	4,563,622	0	0	0
	TOTAL ACCOUNT	146,063,555	17,966,704	10,200,588	93,646,897	121,814,189	2,330,100	1,310,441	14,266,669	17,907,210	1,133,063	5,209,093	6,342,156
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	541,809	0	0	382,398	382,398	0	0	111,141	111,141	0	48,270	48,270
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	746,341	0	13,522	569,144	582,666	0	1,897	111,141	113,038	2,367	48,270	50,637
	TOTAL GENERAL PLANT	585,642,785	74,283,567	40,577,492	308,635,901	423,496,960	43,859,391	7,391,860	72,863,314	124,114,565	10,627,910	27,403,350	38,031,260

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,563,817	2,309,036	0	13,254,781	15,563,817	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	700,234	0	0	0	0	0	0	488,595	488,595	0	211,639	
7		CD-AA	94,806,356	0	0	66,912,430	66,912,430	0	0	19,447,628	19,447,628	0	8,446,298	
9		CD-WA / ID / AN	415,156	0	32,734	290,561	323,295	0	9,301	82,560	91,861	0	0	
		TOTAL ACCOUNT	111,485,563	2,309,036	32,734	80,457,772	82,799,542	0	9,301	20,018,783	20,028,084	0	8,657,937	8,657,937
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	264,041	0	0	186,355	186,355	0	0	54,163	54,163	0	23,523	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	264,041	0	0	186,355	186,355	0	0	54,163	54,163	0	23,523	23,523
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,490,493	0	0	1,757,740	1,757,740	0	0	510,875	510,875	0	221,878	221,878
9		CD-WA / ID / AN	17,918,475	13,953,654	0	0	13,953,654	3,964,821	0	0	3,964,821	0	0	0
		TOTAL ACCOUNT	20,408,968	13,953,654	0	1,757,740	15,711,394	3,964,821	0	510,875	4,475,696	0	221,878	221,878
		TOTAL	288,017,763	16,582,406	32,734	193,709,812	210,324,952	4,987,415	788,906	49,881,433	55,657,754	426,123	21,608,934	22,035,057

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,652,833)	(61,863,616)	(17,980,226)	(7,808,991)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(770,733)	(600,193)	(170,540)	0
7	282919	CD-AA	(1,063,746)	(750,771)	(218,206)	(94,769)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(89,753,318)	(63,402,322)	(18,423,538)	(7,927,458)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,557,799	3,557,799	0	0	0	0	3,557,799
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	22	22	0	0	0	0	22
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	63,216,045	32,481,996	0	95,698,041	56,272,710	28,762,749	6,943,335	3,719,247	0
TOTAL		63,216,045	32,481,996	3,557,852	99,255,893	56,272,710	28,762,749	6,943,335	3,719,247	3,557,852

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