

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	181,590,622	118,112,553	63,478,069
	Adjustments			
	Adjusted Net Operating Income (Loss)	181,590,622	118,112,553	63,478,069
E-APL	Electric Net Rate Base	2,384,583,905	1,583,941,697	800,642,208
	RATE OF RETURN	7.615%	7.457%	7.928%

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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2017 thru 12-31-2017	100.000%	65.350%	34.650%
2	Input	Number of Customers - AMA Percent	12-01-2017 thru 11-30-2018	384,528 100.000%	252,415 65.643%	132,113 34.357%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2017 thru 11-30-2018	25,270,229 100.000%	17,071,531 67.556%	8,198,698 32.444%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accts 500 - 598		20,402,603	13,416,921	6,985,682
		Direct O & M Accts 901 - 935		32,942,978	24,062,431	8,880,547
		Total		53,345,581	37,479,352	15,866,229
		Percentage		100.000%	70.258%	29.742%
		Direct Labor Accts 500 - 598		12,213,628	7,920,911	4,292,717
		Direct Labor Accts 901 - 935		6,094,675	4,881,567	1,213,108
		Total		18,308,303	12,802,478	5,505,825
		Percentage		100.000%	69.927%	30.073%
		Number of Customers		382,273	250,848	131,425
		Percentage		100.000%	65.620%	34.380%
		Net Direct Plant		1,130,475,874	759,557,773	370,918,101
		Percentage		100.000%	67.189%	32.811%
4		Total Percentages Percent		400.000%	272.994%	127.006%
				100.000%	68.249%	31.751%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,589,908	62,492,356	8,097,552	0
		Direct O & M Accts 500 - 894		46,132,231	35,523,672	10,608,559	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		116,722,139	98,016,028	18,706,111	0
		Percentage		100.000%	83.974%	16.026%	0.000%
		Direct Labor Accts 500 - 894		68,682,217	55,932,706	12,749,511	0
		Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
		Total		73,025,289	59,742,437	13,282,852	0
		Percentage		100.000%	81.811%	18.189%	0.000%
		Number of Customers at Percentage		627,889	382,273	245,616	0
				100.000%	60.882%	39.118%	0.000%
		Net Direct Plant Percentage		3,118,486,683	2,625,598,626	492,888,057	0
				100.000%	84.195%	15.805%	0.000%
		Total Percentages		400.000%	310.861%	89.139%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	11-01-2017 thru 11-30-2018	1,137,956,178	767,647,942	370,308,236	
				100.000%	67.458%	32.542%	
11		Book Depreciation Percent	12-01-2017 thru 11-30-2018	112,231,817	73,337,271	38,894,546	
				100.000%	65.344%	34.656%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2017 thru 11-30-2018	2,937,313,773 100.000%	1,951,152,819 66.426%	986,160,954 33.574%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2017 thru 11-30-2018	249,496,966 100.000%	165,797,670 66.453%	83,699,296 33.547%
14		Net Allocated Schedule M's - AMA Percent	12-01-2017 thru 11-30-2018	-68,900,515 100.000%	-43,941,271 63.775%	-24,959,244 36.225%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended November 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	373,883,963	0	373,883,963	251,883,676	0	251,883,676	122,000,287	0	122,000,287
99	442200	Commercial - Firm & Int.	314,740,417	0	314,740,417	221,995,557	0	221,995,557	92,744,860	0	92,744,860
1	442300	Industrial	103,890,800	0	103,890,800	61,158,055	0	61,158,055	42,732,745	0	42,732,745
99	444000	Public Street & Highway Lighting	7,530,033	0	7,530,033	4,851,151	0	4,851,151	2,678,882	0	2,678,882
99	448000	Interdepartmental Revenue	1,374,792	0	1,374,792	1,088,596	0	1,088,596	286,196	0	286,196
99	499XXX	Unbilled Revenue	6,351,345	0	6,351,345	3,763,834	0	3,763,834	2,587,511	0	2,587,511
		TOTAL SALES TO ULTIMATE CUSTOMERS	807,771,350	0	807,771,350	544,740,869	0	544,740,869	263,030,481	0	263,030,481
1	447XXX	Sales for Resale	0	97,822,782	97,822,782	0	63,927,188	63,927,188	0	33,895,594	33,895,594
		TOTAL SALES OF ELECTRICITY	807,771,350	97,822,782	905,594,132	544,740,869	63,927,188	608,668,057	263,030,481	33,895,594	296,926,075
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,425,255)	0	(1,425,255)	(1,425,255)	0	(1,425,255)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(13,587,000)	0	(13,587,000)	(7,869,000)	0	(7,869,000)	(5,718,000)	0	(5,718,000)
99	451000	Miscellaneous Service Revenue	299,628	0	299,628	174,740	0	174,740	124,888	0	124,888
1	453000	Sales of Water & Water Power	0	497,250	497,250	0	324,953	324,953	0	172,297	172,297
1	454000	Rent from Electric Property	2,766,293	106,112	2,872,405	1,725,501	69,344	1,794,845	1,040,792	36,768	1,077,560
1	454100	Rent from Trnsmmission Joint Use	24,043	0	24,043	10,719	0	10,719	13,324	0	13,324
1	456XXX	Other Electric Revenues	1,111,284	92,794,597	93,905,881	2,423,939	60,641,269	63,065,208	(1,312,655)	32,153,328	30,840,673
		TOTAL OTHER OPERATING REVENUE	(10,811,007)	93,397,959	82,586,952	(4,959,356)	61,035,566	56,076,210	(5,851,651)	32,362,393	26,510,742
		TOTAL ELECTRIC REVENUE	796,960,343	191,220,741	988,181,084	539,781,513	124,962,754	664,744,267	257,178,830	66,257,987	323,436,817

			***** 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	432,997	432,997	0	282,964	282,964	0	150,033	150,033
1	501XXX	Fuel	0	28,528,519	28,528,519	0	18,643,387	18,643,387	0	9,885,132	9,885,132
1	502000	Steam Expense	0	4,108,630	4,108,630	0	2,684,990	2,684,990	0	1,423,640	1,423,640
1	505000	Electric Expense	0	1,110,778	1,110,778	0	725,893	725,893	0	384,885	384,885
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	2,821,425	2,821,425	0	1,843,801	1,843,801	0	977,624	977,624
1	507000	Rent	0	34,325	34,325	0	22,431	22,431	0	11,894	11,894
MAINTENANCE											
1	510000	Supervision & Engineering	0	500,227	500,227	0	326,898	326,898	0	173,329	173,329
1	511000	Structures	0	557,102	557,102	0	364,066	364,066	0	193,036	193,036
1	512000	Boiler Plant	0	5,575,035	5,575,035	0	3,643,285	3,643,285	0	1,931,750	1,931,750
1	513000	Electric Plant	0	1,593,046	1,593,046	0	1,041,056	1,041,056	0	551,990	551,990
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,031,485	1,031,485	0	674,075	674,075	0	357,410	357,410
TOTAL STEAM POWER GENERATION EXP			0	46,293,569	46,293,569	0	30,252,846	30,252,846	0	16,040,723	16,040,723
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,089,005	3,089,005	0	2,018,665	2,018,665	0	1,070,340	1,070,340
1	536000	Water for Power	0	1,173,615	1,173,615	0	766,957	766,957	0	406,658	406,658
1	537000	Hydraulic Expense	4,306,801	4,547,930	8,854,731	2,824,755	2,972,072	5,796,827	1,482,046	1,575,858	3,057,904
1	538000	Electric Expense	0	7,462,534	7,462,534	0	4,876,766	4,876,766	0	2,585,768	2,585,768
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,185,829	1,185,829	0	774,939	774,939	0	410,890	410,890
1	540000	Rent	0	1,446,836	1,446,836	0	945,507	945,507	0	501,329	501,329
1	540100	MT Trust Funds Land Settlement Rents	4,898,834	0	4,898,834	3,202,952	0	3,202,952	1,695,882	0	1,695,882
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,333,291	1,333,291	0	871,306	871,306	0	461,985	461,985
1	542000	Structures	0	495,847	495,847	0	324,036	324,036	0	171,811	171,811
1	543000	Reservoirs, Dams, & Waterways	0	2,025,647	2,025,647	0	1,323,760	1,323,760	0	701,887	701,887
1	544000	Electric Plant	0	3,685,544	3,685,544	0	2,408,503	2,408,503	0	1,277,041	1,277,041
1	545000	Miscellaneous Hydraulic Plant	0	1,353,013	1,353,013	0	884,194	884,194	0	468,819	468,819
TOTAL HYDRO POWER GENERATION EXP			9,205,635	27,799,091	37,004,726	6,027,707	18,166,705	24,194,412	3,177,928	9,632,386	12,810,314
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	365,175	365,175	0	238,642	238,642	0	126,533	126,533
1	547XXX	Fuel	0	66,952,457	66,952,457	0	43,753,431	43,753,431	0	23,199,026	23,199,026
1	548000	Generation Expense	0	2,377,995	2,377,995	0	1,554,020	1,554,020	0	823,975	823,975
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	385,551	385,551	0	251,958	251,958	0	133,593	133,593
1	550000	Rent	0	(33,822)	(33,822)	0	(22,103)	(22,103)	0	(11,719)	(11,719)
MAINTENANCE											
1	551000	Supervision & Engineering	0	695,595	695,595	0	454,571	454,571	0	241,024	241,024
1	552000	Structures	0	61,563	61,563	0	40,231	40,231	0	21,332	21,332
1	553000	Generating & Electric Equipment	0	3,793,968	3,793,968	0	2,479,358	2,479,358	0	1,314,610	1,314,610
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	398,046	398,046	0	260,123	260,123	0	137,923	137,923
TOTAL OTHER POWER GENERATION EXP			0	74,996,528	74,996,528	0	49,010,231	49,010,231	0	25,986,297	25,986,297

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	134,168,508	134,168,508	0	87,679,120	87,679,120	0	46,489,388	46,489,388
1	556000	System Control & Load Dispatching	0	686,748	686,748	0	448,790	448,790	0	237,958	237,958
E-557	557XXX	Other Expense	14,937,011	64,387,359	79,324,370	11,735,326	42,077,140	53,812,466	3,201,685	22,310,219	25,511,904
TOTAL OTHER POWER SUPPLY EXPENSE			14,937,011	199,242,615	214,179,626	11,735,326	130,205,050	141,940,376	3,201,685	69,037,565	72,239,250
TOTAL PRODUCTION OPERATING EXP			24,142,646	348,331,803	372,474,449	17,763,033	227,634,832	245,397,865	6,379,613	120,696,971	127,076,584
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,667,602	2,667,602	0	1,743,278	1,743,278	0	924,324	924,324
1	561000	Load Dispatching	0	3,943,689	3,943,689	0	2,577,201	2,577,201	0	1,366,488	1,366,488
1	562000	Station Expense	0	549,880	549,880	0	359,347	359,347	0	190,533	190,533
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	402,943	402,943	0	263,323	263,323	0	139,620	139,620
1	565XXX	Transmission of Electricity by Others	0	17,620,809	17,620,809	0	11,515,199	11,515,199	0	6,105,610	6,105,610
1	566000	Miscellaneous Transmission Expense	0	2,634,329	2,634,329	0	1,721,534	1,721,534	0	912,795	912,795
1	567000	Rent	0	186,211	186,211	0	121,689	121,689	0	64,522	64,522
MAINTENANCE											
1	568000	Supervision & Engineering	0	703,550	703,550	0	459,770	459,770	0	243,780	243,780
1	569000	Structures	(1,784)	878,273	876,489	19	573,951	573,970	(1,803)	304,322	302,519
1	570000	Station Equipment	0	1,098,529	1,098,529	0	717,889	717,889	0	380,640	380,640
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,209	1,321,379	1,329,588	1	863,521	863,522	8,208	457,858	466,066
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	95,923	95,923	0	62,686	62,686	0	33,237	33,237
TOTAL TRANSMISSION OPERATING EXP			6,425	32,103,305	32,109,730	20	20,979,511	20,979,531	6,405	11,123,794	11,130,199

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,062,191	30,062,191	0	19,645,642	19,645,642	0	10,416,549	10,416,549
E-DEPX		Depreciation Expense-Transmission	0	12,836,086	12,836,086	0	8,388,382	8,388,382	0	4,447,704	4,447,704
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,788	1,152,788	0	753,347	753,347	0	399,441	399,441
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,740)	0	(142,740)	142,740	0	142,740
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	130,700	141,765	0	69,300	69,300
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	21,382	21,382	0	11,337	11,337
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	1,092,141	0	1,092,141	0	0	0	1,092,141	0	1,092,141
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	577,750	577,750	0	306,336	306,336
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	24,199	0	24,199	24,199	0	24,199	0	0	0
99	407395	Optional Renewable Power Revenue Offset	237,958	0	237,958	187,056	0	187,056	50,902	0	50,902
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	(2,814,470)	0	(2,814,470)	(1,906,217)	0	(1,906,217)	(908,253)	0	(908,253)
99	407455	Amortization of Colstrip Refund	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	1,045,844	0	1,045,844	0	0	0	1,045,844	0	1,045,844
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	25,264	0	25,264	25,264	0	25,264	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,499)	(5,499)	0	(2,916)	(2,916)
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	25,659,597	25,659,597	0	16,768,546	16,768,546	0	8,891,051	8,891,051
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,955,184	70,819,052	73,774,236	770,866	46,280,250	47,051,116	2,184,318	24,538,802	26,723,120
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	27,104,255	451,254,160	478,358,415	18,533,919	294,894,593	313,428,512	8,570,336	156,359,567	164,929,903

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	781,038	3,319,620	4,100,658	545,464	2,242,602	2,788,066	235,574	1,077,018	1,312,592
3	582000	Station Expense	756,614	48,818	805,432	432,350	32,979	465,329	324,264	15,839	340,103
3	583000	Overhead Line Expense	2,193,096	382,444	2,575,540	1,431,172	258,364	1,689,536	761,924	124,080	886,004
3	584000	Underground Line Expense	1,500,202	7,104	1,507,306	855,109	4,799	859,908	645,093	2,305	647,398
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	5,874	0	5,874	5,840	0	5,840	34	0	34
3	586000	Meter Expense	1,881,641	62,169	1,943,810	1,467,952	41,999	1,509,951	413,689	20,170	433,859
3	587000	Customer Installations Expense	693,079	137,530	830,609	488,288	92,910	581,198	204,791	44,620	249,411
3	588000	Miscellaneous Distribution Expense	4,587,941	3,951,179	8,539,120	2,809,753	2,669,258	5,479,011	1,778,188	1,281,921	3,060,109
3	589000	Rent	5,930	360,025	365,955	5,930	243,218	249,148	0	116,807	116,807
MAINTENANCE:											
3	590000	Supervision & Engineering	261,235	1,054,882	1,316,117	169,089	712,636	881,725	92,146	342,246	434,392
3	591000	Structures	531,217	3,117	534,334	289,537	2,106	291,643	241,680	1,011	242,691
3	592000	Station Equipment	680,401	172,305	852,706	401,876	116,402	518,278	278,525	55,903	334,428
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,717,453	2,801	9,720,254	6,947,910	1,892	6,949,802	2,769,543	909	2,770,452
3	594000	Underground Lines	908,415	0	908,415	652,707	0	652,707	255,708	0	255,708
3	595000	Line Transformers	367,516	36	367,552	284,858	24	284,882	82,658	12	82,670
3	596000	Street Light & Signal System Maintenance Exp	223,754	1	223,755	196,027	1	196,028	27,727	0	27,727
3	597000	Meters	32,140	0	32,140	24,339	0	24,339	7,801	0	7,801
3	598000	Miscellaneous Distribution Expense	45,579	209,144	254,723	(33,774)	141,289	107,515	79,353	67,855	147,208
TOTAL DISTRIBUTION OPERATING EXP			25,270,229	9,711,175	34,981,404	17,071,531	6,560,479	23,632,010	8,198,698	3,150,696	11,349,394
E-DEPX		Depreciation Expense-Distribution	49,503,890	59,923	49,563,813	31,850,861	40,482	31,891,343	17,653,029	19,441	17,672,470
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	54,705,668	0	54,705,668	48,161,219	0	48,161,219	6,544,449	0	6,544,449
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			104,239,577	59,923	104,299,500	80,042,099	40,482	80,082,581	24,197,478	19,441	24,216,919
TOTAL DISTRIBUTION EXPENSES			129,509,806	9,771,098	139,280,904	97,113,630	6,600,961	103,714,591	32,396,176	3,170,137	35,566,313

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,574	177,574	0	116,565	116,565	0	61,009	61,009
2	902000	Meter Reading Expenses	2,918,699	153,565	3,072,264	2,726,465	100,805	2,827,270	192,234	52,760	244,994
2	903XXX	Customer Records & Collection Expenses	2,492,757	7,601,674	10,094,431	1,771,653	4,989,967	6,761,620	721,104	2,611,707	3,332,811
2	904000	Uncollectible Accounts	0	2,298,403	2,298,403	0	1,508,741	1,508,741	0	789,662	789,662
2	905000	Misc Customer Accounts	0	293,476	293,476	0	192,646	192,646	0	100,830	100,830
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,411,456	10,524,692	15,936,148	4,498,118	6,908,724	11,406,842	913,338	3,615,968	4,529,306
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	35,918,100	240,792	36,158,892	25,672,992	158,063	25,831,055	10,245,108	82,729	10,327,837
2	909000	Advertising	15,957	1,048,150	1,064,107	14,967	688,037	703,004	990	360,113	361,103
2	910000	Misc Customer Service & Info Exp	0	307,037	307,037	0	201,548	201,548	0	105,489	105,489
TOTAL CUSTOMER SERVICE & INFO EXP			35,934,057	1,595,979	37,530,036	25,687,959	1,047,648	26,735,607	10,246,098	548,331	10,794,429
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	620,407	32,371,072	32,991,479	457,117	22,092,933	22,550,050	163,290	10,278,139	10,441,429
4	921000	Office Supplies & Expenses	36,671	4,556,547	4,593,218	36,671	3,109,798	3,146,469	0	1,446,749	1,446,749
4	922000	Admin Exp Transferred--Credit	0	(121,346)	(121,346)	0	(82,817)	(82,817)	0	(38,529)	(38,529)
4	923000	Outside Services Employed	41,556	8,626,038	8,667,594	38,268	5,887,185	5,925,453	3,288	2,738,853	2,742,141
4	924000	Property Insurance Premium	0	1,277,005	1,277,005	0	871,543	871,543	0	405,462	405,462
4	925XXX	Injuries and Damages	2,192	3,314,508	3,316,700	1,284	2,262,119	2,263,403	908	1,052,389	1,053,297
4	926XXX	Employee Pensions and Benefits	4,762	1,733,015	1,737,777	4,762	1,182,765	1,187,527	0	550,250	550,250
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,414,839	3,708,773	6,123,612	1,677,891	2,423,683	4,101,574	736,948	1,285,090	2,022,038
4	930000	Miscellaneous General Expenses	153,823	4,066,234	4,220,057	106,256	2,775,164	2,881,420	47,567	1,291,070	1,338,637
4	931000	Rents	3,850	535,076	538,926	0	365,184	365,184	3,850	169,892	173,742
4	935000	Maintenance of General Plant	1,004,118	11,570,346	12,574,464	494,837	7,896,645	8,391,482	509,281	3,673,701	4,182,982
TOTAL ADMIN & GEN OPERATING EXP			4,283,418	71,637,268	75,920,686	2,817,086	48,784,202	51,601,288	1,466,332	22,853,066	24,319,398

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended November 30, 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
E-DEPX		Depreciation Expense-General	1,534,225	18,136,451	19,670,676	1,002,211	12,377,946	13,380,157	532,014	5,758,505	6,290,519
E-AMTX		Amortization Expense-General Plant - 303000	0	437,913	437,913	0	298,652	298,652	0	139,261	139,261
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,079,413	20,819,065	21,898,478	1,070,168	14,208,804	15,278,972	9,245	6,610,261	6,619,506
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,780	32,780	0	15,250	15,250
99	407229	Idaho Earnings Test Amortization	(1,612,046)	0	(1,612,046)	0	0	0	(1,612,046)	0	(1,612,046)
99	407230	Tax Reform Amortization	(3,736,147)	0	(3,736,147)	(3,736,147)	0	(3,736,147)	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	140,842	0	140,842	140,842	0	140,842	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(889,284)	0	(889,284)	(606,661)	0	(606,661)	(282,623)	0	(282,623)
99	407436	Regulatory Credit - MDM System	(2,199,637)	0	(2,199,637)	(2,199,637)	0	(2,199,637)	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	(5,682,634)	39,441,459	33,758,825	(4,329,224)	26,918,182	22,588,958	(1,353,410)	12,523,277	11,169,867
		TOTAL ADMIN & GENERAL EXPENSES	(1,399,216)	111,078,727	109,679,511	(1,512,138)	75,702,384	74,190,246	112,922	35,376,343	35,489,265
		TOTAL EXPENSES BEFORE FIT	196,619,073	584,224,656	780,843,729	144,380,203	385,154,310	529,534,513	52,238,870	199,070,346	251,309,216
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,337,355			135,209,754			72,127,601
E-FIT		FEDERAL INCOME TAX			38,764,881			25,166,632			13,598,249
E-FIT		DEFERRED FEDERAL INCOME TAX			(12,544,901)			(7,760,164)			(4,784,737)
E-FIT		AMORTIZED ITC			(473,247)			(309,267)			(163,980)
		ELECTRIC NET OPERATING INCOME (LOSS)			181,590,622			118,112,553			63,478,069

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.556%	32.444%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended November 30, 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	50,666	1,015,434	1,066,100	49,366	663,586	712,952	1,300	351,848	353,148
1	456010	Other Electric Rev-Financial	0	9,958,678	9,958,678	0	6,507,996	6,507,996	0	3,450,682	3,450,682
1	456015	Other Electric Rev-CT Fuel Sales	0	30,906,651	30,906,651	0	20,197,496	20,197,496	0	10,709,155	10,709,155
1	456016	Other Electric Rev-Resource Opt	0	4,866,653	4,866,653	0	3,180,358	3,180,358	0	1,686,295	1,686,295
1	456017	Other Electric Rev-Non Resource	0	60,244	60,244	0	39,369	39,369	0	20,875	20,875
1	456018	Other Electric Rev-Extraction	0	711,419	711,419	0	464,912	464,912	0	246,507	246,507
1	456020	Other Electric Rev-Sale of Excess	0	269,697	269,697	0	176,247	176,247	0	93,450	93,450
1	456100	Transmission Revenue of Others	0	12,038,105	12,038,105	0	7,866,902	7,866,902	0	4,171,203	4,171,203
1	456120	Parallel Capacity Support Revenue	0	1,113,001	1,113,001	0	727,346	727,346	0	385,655	385,655
1	456130	Ancillary Services Revenue	0	2,412,940	2,412,940	0	1,576,856	1,576,856	0	836,084	836,084
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	(1,210,959)	0	(1,210,959)	(1,210,959)	0	(1,210,959)	0	0	0
1	456328	Residential Decoupling Deferral	10,100,506	0	10,100,506	8,316,195	0	8,316,195	1,784,311	0	1,784,311
1	456329	Amortization Res Decoupling Deferral	(11,360,187)	0	(11,360,187)	(8,992,856)	0	(8,992,856)	(2,367,331)	0	(2,367,331)
1	456338	Non-res Decoupling Deferred Rev	6,430,086	0	6,430,086	4,989,170	0	4,989,170	1,440,916	0	1,440,916
1	456339	Amortization Non-res Decoupling	(3,054,982)	0	(3,054,982)	(832,350)	0	(832,350)	(2,222,632)	0	(2,222,632)
1	456700	Other Electric Rev-Low Voltage	156,154	0	156,154	105,373	0	105,373	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,746,571	1,746,571	0	1,141,384	1,141,384	0	605,187	605,187
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,829,001)	(4,829,001)	0	(3,155,752)	(3,155,752)	0	(1,673,249)	(1,673,249)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,829,001	4,829,001	0	3,155,752	3,155,752	0	1,673,249	1,673,249
1	456730	Other Elec Rev-Intraco Thermal	0	27,695,205	27,695,205	0	18,098,816	18,098,816	0	9,596,389	9,596,389
TOTAL ACCOUNT 456			1,111,284	92,794,598	93,905,882	2,423,939	60,641,268	63,065,207	(1,312,655)	32,153,330	30,840,675

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended November 30, 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	128,450,321	128,450,321	0	83,942,285	83,942,285	0	44,508,036	44,508,036
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	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	(184,641)	(184,641)	0	(120,663)	(120,663)	0	(63,978)	(63,978)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,490,561	3,490,561	0	2,281,082	2,281,082	0	1,209,479	1,209,479
1	555710	Intercompany Purchase	0	2,412,267	2,412,267	0	1,576,416	1,576,416	0	835,851	835,851
TOTAL ACCOUNT 555			0	134,168,508	134,168,508	0	87,679,120	87,679,120	0	46,489,388	46,489,388

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended November 30, 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	557000	Other Expenses	3,358	6,820,419	6,823,777	3,358	4,457,144	4,460,502	0	2,363,275	2,363,275
1	557010	Other Power Supply Expense - Financial	0	18,925,209	18,925,209	0	12,367,624	12,367,624	0	6,557,585	6,557,585
1	557018	Merchandise Processing Fee	0	46,384	46,384	0	30,312	30,312	0	16,072	16,072
1	557150	Fuel - Economic Dispatch	0	(8,208,476)	(8,208,476)	0	(5,364,239)	(5,364,239)	0	(2,844,237)	(2,844,237)
1	557160	Power Supply Expense - Miscellaneous	0	176	176	0	115	115	0	61	61
99	557161	Unbilled Add-Ons	(269,671)	0	(269,671)	0	0	0	(269,671)	0	(269,671)
1	557165	Other Resource Costs-CAISO Charges	0	116,473	116,473	0	76,115	76,115	0	40,358	40,358
1	557170	Broker Fees - Power	0	471,184	471,184	0	307,919	307,919	0	163,265	163,265
1	557171	REC Broker Fees	0	40,448	40,448	0	26,433	26,433	0	14,015	14,015
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,680	0	818,680	497,498	0	497,498	321,182	0	321,182
99	557280	Washington ERM Deferred	10,714,877	0	10,714,877	10,714,877	0	10,714,877	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	3,154,263	0	3,154,263	3,154,263	0	3,154,263	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,634,670)	0	(2,634,670)	(2,634,670)	0	(2,634,670)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	10,444,226	0	10,444,226	0	0	0	10,444,226	0	10,444,226
99	557390	Idaho PCA Amortization	(7,294,052)	0	(7,294,052)	0	0	0	(7,294,052)	0	(7,294,052)
1	557395	Optional Renewable Power Expense Offset	0	692	692	0	452	452	0	240	240
1	557610	Other Expenses - Exposure	0	7,481	7,481	0	4,889	4,889	0	2,592	2,592
1	557700	Turbine Gas Bookout Expense	0	6,482,396	6,482,396	0	4,236,246	4,236,246	0	2,246,150	2,246,150
1	557711	Turbine Gas Bookout Offset	0	(6,482,396)	(6,482,396)	0	(4,236,246)	(4,236,246)	0	(2,246,150)	(2,246,150)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	46,167,369	46,167,369	0	30,170,376	30,170,376	0	15,996,993	15,996,993
TOTAL ACCOUNT 557			14,937,011	64,387,359	79,324,370	11,735,326	42,077,140	53,812,466	3,201,685	22,310,219	25,511,904

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended November 30, 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	398,641	240,792	639,433	304,045	158,063	462,108	94,596	82,729	177,325
99	908600	Public Purpose Tariff Rider Expense Offset	34,637,683	0	34,637,683	24,592,872	0	24,592,872	10,044,811	0	10,044,811
99	908610	Limited Income Tax Refund Program	259,834	0	259,834	259,834	0	259,834	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	621,942	0	621,942	516,241	0	516,241	105,701	0	105,701
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			35,918,100	240,792	36,158,892	25,672,992	158,063	25,831,055	10,245,108	82,729	10,327,837

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.62%	52.62%
2	Cost of Debt		5.561%	5.528%
	Total Weighted Cost		2.926%	2.909%
E-APL	Net Rate Base	2,384,583,905	1,583,941,697	800,642,208
	Interest Deduction for FIT Calculation	69,636,816	46,346,134	23,290,682
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	988,181,084	664,744,267	323,436,817
E-OPS	Less: Operating & Maintenance Expense	569,011,168	379,811,858	189,199,310
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	131,467,296	84,792,890	46,674,406
E-OTX	Less: Taxes Other than FIT	80,365,265	64,929,765	15,435,500
	Net Operating Income Before FIT	207,337,355	135,209,754	72,127,601
E-INT	Less: Interest Expense	69,636,816	46,346,134	23,290,682
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,740)	142,740
E-SCM	Plus: Schedule M Adjustments	19,759,590	11,001,404	8,758,186
	Taxable Net Operating Income	157,460,129	100,007,764	57,452,365
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	33,066,627	21,001,630	12,064,997
99	Federal Income Tax on 2017 Income at 35%	5,698,254	4,165,002	1,533,252
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	38,764,881	25,166,632	13,598,249
E-DTE	Deferred FIT	(12,544,901)	(7,760,164)	(4,784,737)
1	411400 Amortized Investment Tax Credit	(473,247)	(309,267)	(163,980)
	Total Net FIT/Deferred FIT	25,746,733	17,097,201	8,649,532

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
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-12A
For Twelve Months Ended November 30, 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	52,147,551	83,552,447	135,699,998	33,953,263	55,746,035	89,699,298	18,194,288	27,806,412	46,000,700
12	997001 Contributions In Aid of Construction	0	7,816,861	7,816,861	0	5,192,428	5,192,428	0	2,624,433	2,624,433
2	997002 Injuries and Damages	0	(15,000)	(15,000)	0	(9,846)	(9,846)	0	(5,154)	(5,154)
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	1,435,140	1,435,140	0	979,469	979,469	0	455,671	455,671
99	997007 Idaho PCA	3,150,174	0	3,150,174	0	0	0	3,150,174	0	3,150,174
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	(22,103)	(22,103)	0	(11,719)	(11,719)
4	997015 Airplane Lease Payments	0	203,921	203,921	0	139,174	139,174	0	64,747	64,747
12	997016 Redemption Expense Amortization	0	1,145,941	1,145,941	0	761,203	761,203	0	384,738	384,738
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	5,365,226	(10,247)	5,354,979	2,647,984	(6,993)	2,640,991	2,717,242	(3,254)	2,713,988
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(549,171)	(549,171)	0	(374,804)	(374,804)	0	(174,367)	(174,367)
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	(901,738)	0	(901,738)	(2,266,474)	0	(2,266,474)	1,364,736	0	1,364,736
12	997032 Interest Rate Swaps	0	(16,442,042)	(16,442,042)	0	(10,921,791)	(10,921,791)	0	(5,520,251)	(5,520,251)
4	997033 BPA Residential Exchange	36,619	0	36,619	29,655	0	29,655	6,964	0	6,964
99	997034 Montana Hydro Settlement	4,898,834	0	4,898,834	3,202,952	0	3,202,952	1,695,882	0	1,695,882
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	10,751,080	0	10,751,080	10,751,080	0	10,751,080	0	0	0
1	997044 Non-Monetary Power Costs	0	(184,641)	(184,641)	0	(120,663)	(120,663)	0	(63,978)	(63,978)
1	997045 Section 199 Manufacturing Deduction	0	(2,200,000)	(2,200,000)	0	(1,437,700)	(1,437,700)	0	(762,300)	(762,300)
99	997046 Nez Perce Settlement	(16,818)	0	(16,818)	(22,008)	0	(22,008)	5,190	0	5,190
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(680,021)	(680,021)	0	(451,711)	(451,711)	0	(228,310)	(228,310)
11	997049 Tax Depreciation	0	(115,999,911)	(115,999,911)	0	(75,798,982)	(75,798,982)	0	(40,200,929)	(40,200,929)
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	(16,665)	0	(16,665)	0	0	0	(16,665)	0	(16,665)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	577,750	729,868	30,975	306,336	337,311
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	1,223	0	1,223	138,807	0	138,807	(137,584)	0	(137,584)
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	2,797,899	2,797,899	0	1,828,259	1,828,259	0	969,640	969,640
4	997081 Deferred Compensation	0	(739,890)	(739,890)	0	(504,968)	(504,968)	0	(234,922)	(234,922)
4	997082 Meal Disallowances	0	509,862	509,862	0	347,976	347,976	0	161,886	161,886
4	997083 Paid Time Off	0	(130,550)	(130,550)	0	(89,099)	(89,099)	0	(41,451)	(41,451)
2	997084 Customer Uncollectibles	0	308,853	308,853	0	202,740	202,740	0	106,113	106,113
99	997088 Deferred O&M Colstrip & CS2	2,137,985	0	2,137,985	0	0	0	2,137,985	0	2,137,985
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	472,174	0	472,174	472,174	0	472,174	0	0	0
1	997096 CDA Settlement Costs	0	32,720	32,720	0	21,383	21,383	0	11,337	11,337
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(61,827)	0	(61,827)	1,425,254	0	1,425,254	(1,487,081)	0	(1,487,081)
1	997099 Kettle Falls Diesel Leak	0	(171,717)	(171,717)	0	(112,217)	(112,217)	0	(59,500)	(59,500)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(30,431,233)	(30,431,233)	0	(19,886,811)	(19,886,811)	0	(10,544,422)	(10,544,422)
1	997102 Amort Idaho Earnings Test (254229)	(144,568)	0	(144,568)	0	0	0	(144,568)	0	(144,568)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	141,422	0	141,422	24,199	0	24,199	117,223	0	117,223
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(2,058,796)	0	(2,058,796)	(2,058,796)	0	(2,058,796)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	13,983,138	0	13,983,138	8,196,991	0	8,196,991	5,786,147	0	5,786,147
2	997109 Tax Reform Amortization	(3,728,117)	0	(3,728,117)	(3,659,970)	0	(3,659,970)	(68,147)	0	(68,147)
99	997110 FISERVE	(703,682)	0	(703,682)	(479,248)	0	(479,248)	(224,434)	0	(224,434)
	TOTAL SCHEDULE M ADJUSTMENTS	80,357,550	(68,900,515)	19,759,590	54,942,675	(43,941,271)	11,001,404	33,717,430	(24,959,244)	8,758,186

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	2	Number of Customers - AMA	100.000%	65.643%	34.357%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	11	Book Depreciation	100.000%	65.344%	34.656%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.426%	33.574%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended November 30, 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	99 Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended November 30, 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
14	410100	Deferred Federal Income Tax Expense - Allocate	0	(5,526,127)	(5,526,127)	0	(3,670,785)	(3,670,785)	0	(1,855,342)	(1,855,342)
99	410100	Deferred Federal Income Tax Expense - Washin	(3,226,567)	0	(3,226,567)	(3,226,567)	0	(3,226,567)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,777,267)	0	(2,777,267)	0	0	0	(2,777,267)	0	(2,777,267)
	410100	Total	(6,003,834)	(5,526,127)	(11,529,961)	(3,226,567)	(3,670,785)	(6,897,352)	(2,777,267)	(1,855,342)	(4,632,609)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	62,360	62,360	0	41,423	41,423	0	20,937	20,937
99	411100	Deferred Federal Income Tax Expense - Washin	(904,235)	0	(904,235)	(904,235)	0	(904,235)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(173,065)	0	(173,065)	0	0	0	(173,065)	0	(173,065)
	411100	Total	(1,077,300)	62,360	(1,014,940)	(904,235)	41,423	(862,812)	(173,065)	20,937	(152,128)
Total Deferred Federal Income Tax Expense			(7,081,134)	(5,463,767)	(12,544,901)	(4,130,802)	(3,629,362)	(7,760,164)	(2,950,332)	(1,834,405)	(4,784,737)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.426%	33.574%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended November 30, 2018		
Average of Monthly Averages 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	13,875	13,875	0	9,067	9,067	0	4,808	4,808
1	408140	State Kwh Generation Tax	0	1,548,236	1,548,236	0	1,011,772	1,011,772	0	536,464	536,464
1	408150	R&P Property Tax--Production	0	17,884,565	17,884,565	0	11,687,563	11,687,563	0	6,197,002	6,197,002
1	408180	R&P Property Tax--Transmission	0	6,544,878	6,544,878	0	4,277,078	4,277,078	0	2,267,800	2,267,800
1	409100	State Income Tax--Montana & Oregon	0	(331,957)	(331,957)	0	(216,934)	(216,934)	0	(115,023)	(115,023)
TOTAL PRODUCTION & TRANSMISSION			0	25,659,597	25,659,597	0	16,768,546	16,768,546	0	8,891,051	8,891,051
DISTRIBUTION											
99	408110	State Excise Tax	20,977,975	0	20,977,975	20,977,975	0	20,977,975	0	0	0
99	408120	Municipal Occupation & License Tax	22,290,336	0	22,290,336	18,665,153	0	18,665,153	3,625,183	0	3,625,183
99	408160	Miscellaneous State or Local Tax--WA & ID	158	0	158	0	0	0	158	0	158
99	408170	R&P Property Tax--Distribution	11,851,815	0	11,851,815	8,518,091	0	8,518,091	3,333,724	0	3,333,724
99	409100	State Income Tax--Idaho	(414,616)	0	(414,616)	0	0	0	(414,616)	0	(414,616)
TOTAL DISTRIBUTION			54,705,668	0	54,705,668	48,161,219	0	48,161,219	6,544,449	0	6,544,449
TOTAL TAXES OTHER THAN FIT			54,705,668	25,659,597	80,365,265	48,161,219	16,768,546	64,929,765	6,544,449	8,891,051	15,435,500

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended November 30, 2018		
Average of Monthly Averages 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	8,266,666	8,266,666	0	5,402,266	5,402,266	0	2,864,400	2,864,400
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,000	1,307,000	0	693,000	693,000
1	182333	CDA Settlement Costs	0	1,165,630	1,165,630	0	761,739	761,739	0	403,891	403,891
1	182381	CDA Settlement Past Storage	0	31,495,550	31,495,550	0	20,582,342	20,582,342	0	10,913,208	10,913,208
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,786,164	29,388,868	0	15,263,054	15,263,054
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	16,985,004	17,304,720	319,716	11,286,839	11,606,555	0	5,698,165	5,698,165
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,151,923	70,084,321	73,236,244	3,096,672	47,831,848	50,928,520	55,251	22,252,473	22,307,724
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,019,983	2,019,983	0	1,378,618	1,378,618	0	641,365	641,365
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	70,717,965	70,717,965	0	48,264,304	48,264,304	0	22,453,661	22,453,661
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,201,687	21,201,687	0	14,469,939	14,469,939	0	6,731,748	6,731,748
4	303121	Misc Intangible Plant-AMI Software	2,396,149	948,374	3,344,523	2,396,149	647,256	3,043,405	0	301,118	301,118
		TOTAL INTANGIBLE PLANT	6,470,492	268,934,398	275,404,890	6,415,241	180,718,315	187,133,556	55,251	88,216,083	88,271,334
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,852	3,577,852	0	2,338,126	2,338,126	0	1,239,726	1,239,726
1	311XXX	Structures & Improvements	0	136,092,877	136,092,877	0	88,936,695	88,936,695	0	47,156,182	47,156,182
1	312000	Boiler Plant	0	180,513,455	180,513,455	0	117,965,543	117,965,543	0	62,547,912	62,547,912
1	313000	Generators	0	6,770	6,770	0	4,424	4,424	0	2,346	2,346
1	314000	Turbogenerator Units	0	62,671,040	62,671,040	0	40,955,525	40,955,525	0	21,715,515	21,715,515
1	315000	Accessory Electric Equipment	0	28,563,861	28,563,861	0	18,666,483	18,666,483	0	9,897,378	9,897,378
1	316000	Miscellaneous Power Plant Equipment	0	18,336,208	18,336,208	0	11,982,712	11,982,712	0	6,353,496	6,353,496
		TOTAL STEAM PRODUCTION PLANT	0	429,762,063	429,762,063	0	280,849,508	280,849,508	0	148,912,555	148,912,555
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	62,848,176	62,848,176	0	41,071,283	41,071,283	0	21,776,893	21,776,893
1	331XXX	Structures & Improvements	0	82,697,789	82,697,789	0	54,043,005	54,043,005	0	28,654,784	28,654,784
1	332XXX	Reservoirs, Dams, & Waterways	0	188,047,766	188,047,766	0	122,889,215	122,889,215	0	65,158,551	65,158,551
1	333000	Waterwheels, Turbines, & Generators	0	230,781,848	230,781,848	0	150,815,938	150,815,938	0	79,965,910	79,965,910
1	334000	Accessory Electric Equipment	0	64,052,511	64,052,511	0	41,858,316	41,858,316	0	22,194,195	22,194,195
1	335XXX	Miscellaneous Power Plant Equipment	0	13,414,624	13,414,624	0	8,766,457	8,766,457	0	4,648,167	4,648,167
1	336000	Roads, Railroads, & Bridges	0	3,704,462	3,704,462	0	2,420,866	2,420,866	0	1,283,596	1,283,596
		TOTAL HYDRAULIC PRODUCTION PLANT	0	645,547,176	645,547,176	0	421,865,080	421,865,080	0	223,682,096	223,682,096
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,527	591,527	0	313,641	313,641
1	341000	Structures & Improvements	0	17,079,037	17,079,037	0	11,161,151	11,161,151	0	5,917,886	5,917,886
1	342000	Fuel Holders, Producers, & Accessories	0	21,391,183	21,391,183	0	13,979,138	13,979,138	0	7,412,045	7,412,045
1	343000	Prime Movers	0	23,857,943	23,857,943	0	15,591,166	15,591,166	0	8,266,777	8,266,777
1	344000	Generators	0	219,087,518	219,087,518	0	143,173,693	143,173,693	0	75,913,825	75,913,825
1	344010	Generators - Solar	0	149,670	149,670	0	97,809	97,809	0	51,861	51,861
1	345000	Accessory Electric Equipment	0	21,471,501	21,471,501	0	14,031,626	14,031,626	0	7,439,875	7,439,875
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,702	21,702	0	11,507	11,507
1	346000	Miscellaneous Power Plant Equipment	0	1,746,727	1,746,727	0	1,141,486	1,141,486	0	605,241	605,241
		TOTAL OTHER PRODUCTION PLANT	0	305,721,956	305,721,956	0	199,789,298	199,789,298	0	105,932,658	105,932,658
		TOTAL PRODUCTION PLANT	0	1,381,031,195	1,381,031,195	0	902,503,886	902,503,886	0	478,527,309	478,527,309

RESULTS OF OPERATIONS		
ELECTRIC UTILITY PLANT		
For Twelve Months Ended November 30, 2018		
Average of Monthly Averages Basis		

Report ID:
E-PLT-12A

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	28,451,781	28,451,781	0	18,593,239	18,593,239	0	9,858,542	9,858,542
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,496,996	25,496,996	0	16,662,287	16,662,287	0	8,834,709	8,834,709
1	353000	Station Equipment	0	259,439,980	259,439,980	0	169,544,027	169,544,027	0	89,895,953	89,895,953
1	354000	Towers & Fixtures	0	17,221,521	17,221,521	0	11,254,264	11,254,264	0	5,967,257	5,967,257
1	355000	Poles & Fixtures	0	245,390,522	245,390,522	0	160,362,706	160,362,706	0	85,027,816	85,027,816
1	356000	Overhead Conductors & Devices	0	142,316,859	142,316,859	0	93,004,067	93,004,067	0	49,312,792	49,312,792
1	357000	Underground Conduit	0	3,083,415	3,083,415	0	2,015,012	2,015,012	0	1,068,403	1,068,403
1	358000	Underground Conductors & Devices	0	2,424,456	2,424,456	0	1,584,382	1,584,382	0	840,074	840,074
1	359000	Roads & Trails	0	2,058,337	2,058,337	0	1,345,123	1,345,123	0	713,214	713,214
TOTAL TRANSMISSION PLANT			0	725,883,867	725,883,867	0	474,365,107	474,365,107	0	251,518,760	251,518,760
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,343	0	7,575,343	6,104,789	0	6,104,789	1,470,554	0	1,470,554
99	360400	Land Easements	2,580,624	0	2,580,624	340,905	0	340,905	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	26,569,538	0	26,569,538	20,119,675	0	20,119,675	6,449,863	0	6,449,863
3	362000	Station Equipment	129,972,130	3,041,781	133,013,911	85,855,936	2,054,906	87,910,842	44,116,194	986,875	45,103,069
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	391,813,399	0	391,813,399	253,448,971	0	253,448,971	138,364,428	0	138,364,428
99	365000	Overhead Conductors & Devices	257,848,524	0	257,848,524	163,823,584	0	163,823,584	94,024,940	0	94,024,940
99	366000	Underground Conduit	115,081,727	0	115,081,727	75,596,646	0	75,596,646	39,485,081	0	39,485,081
99	367000	Underground Conductors & Devices	201,468,672	0	201,468,672	132,761,665	0	132,761,665	68,707,007	0	68,707,007
99	368000	Line Transformers	260,642,827	0	260,642,827	179,495,375	0	179,495,375	81,147,452	0	81,147,452
99	369XXX	Services	169,239,560	0	169,239,560	111,129,842	0	111,129,842	58,109,718	0	58,109,718
99	371XXX	Installations on Customers' Premises	1,382,342	0	1,382,342	1,382,342	0	1,382,342	0	0	0
99	370XXX	Meters	50,563,428	0	50,563,428	27,581,319	0	27,581,319	22,982,109	0	22,982,109
99	373XXX	Street Light & Signal Systems	60,995,408	0	60,995,408	40,005,137	0	40,005,137	20,990,271	0	20,990,271
TOTAL DISTRIBUTION PLANT			1,678,699,217	3,041,781	1,681,740,998	1,100,244,031	2,054,906	1,102,298,937	578,455,186	986,875	579,442,061
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,481,729	7,240,974	8,722,703	779,661	4,941,892	5,721,553	702,068	2,299,082	3,001,150
4	390XXX	Structures & Improvements	15,079,660	86,426,944	101,506,604	6,717,279	58,985,525	65,702,804	8,362,381	27,441,419	35,803,800
4	391XXX	Office Furniture & Equipment	1,868,656	54,279,576	56,148,232	1,805,417	37,045,268	38,850,685	63,239	17,234,308	17,297,547
4	392XXX	Transportation Equipment	32,556,644	19,586,473	52,143,117	22,856,860	13,367,572	36,224,432	9,699,784	6,218,901	15,918,685
4	393000	Stores Equipment	399,631	3,718,725	4,118,356	229,923	2,537,993	2,767,916	169,708	1,180,732	1,350,440
4	394000	Tools, Shop & Garage Equipment	1,768,583	13,461,870	15,230,453	776,375	9,187,592	9,963,967	992,208	4,274,278	5,266,486
4	394100	Electric Charging Stations	0	113,842	113,842	0	77,696	77,696	0	36,146	36,146
4	395XXX	Laboratory Equipment	301,076	1,856,807	2,157,883	284,031	1,267,252	1,551,283	17,045	589,555	606,600
4	396XXX	Power Operated Equipment	24,365,886	9,193,765	33,559,651	14,566,718	6,274,653	20,841,371	9,799,168	2,919,112	12,718,280
4	397XXX	Communications Equipment	24,105,809	90,520,657	114,626,466	14,154,285	61,779,443	75,933,728	9,951,524	28,741,214	38,692,738
4	398000	Miscellaneous Equipment	15,284	462,757	478,041	1,776	315,827	317,603	13,508	146,930	160,438
TOTAL GENERAL PLANT			101,942,958	286,862,390	388,805,348	62,172,325	195,780,713	257,953,038	39,770,633	91,081,677	130,852,310
TOTAL PLANT IN SERVICE			1,787,112,667	2,665,753,631	4,452,866,298	1,168,831,597	1,755,422,927	2,924,254,524	618,281,070	910,330,704	1,528,611,774

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended November 30, 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	(301,598,602)	(301,598,602)	0	(197,094,686)	(197,094,686)	0	(104,503,916)	(104,503,916)
E-ADEP		Hydro Production Plant	0	(132,081,682)	(132,081,682)	0	(86,315,379)	(86,315,379)	0	(45,766,303)	(45,766,303)
E-ADEP		Other Production Plant	0	(123,123,438)	(123,123,438)	0	(80,461,167)	(80,461,167)	0	(42,662,271)	(42,662,271)
E-ADEP		Transmission Plant	0	(213,962,713)	(213,962,713)	0	(139,824,633)	(139,824,633)	0	(74,138,080)	(74,138,080)
E-ADEP		Distribution Plant	(543,630,880)	(153,940)	(543,784,820)	(334,546,999)	(103,996)	(334,650,995)	(209,083,881)	(49,944)	(209,133,825)
E-ADEP		General Plant	(38,276,538)	(101,031,844)	(139,308,382)	(23,202,145)	(68,953,223)	(92,155,368)	(15,074,393)	(32,078,621)	(47,153,014)
TOTAL ACCUMULATED DEPRECIATION			(581,907,418)	(871,952,219)	(1,453,859,637)	(357,749,144)	(572,753,084)	(930,502,228)	(224,158,274)	(299,199,135)	(523,357,409)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,154,539)	(13,154,539)	0	(8,596,491)	(8,596,491)	0	(4,558,048)	(4,558,048)
E-AAMT		Distribution-Franchises/Misc Intangibles	(242,856)	0	(242,856)	(242,856)	0	(242,856)	0	0	0
E-AAMT		General Plant - 303000	0	(2,013,845)	(2,013,845)	0	(1,372,157)	(1,372,157)	0	(641,688)	(641,688)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,652,208)	(43,512,496)	(46,164,704)	(2,611,315)	(29,696,843)	(32,308,158)	(40,893)	(13,815,653)	(13,856,546)
E-AAMT		General Plant - 390200, 396200	0	(116,939)	(116,939)	0	(79,810)	(79,810)	0	(37,129)	(37,129)
TOTAL ACCUMULATED AMORTIZATION			(2,895,064)	(58,797,819)	(61,692,883)	(2,854,171)	(39,745,301)	(42,599,472)	(40,893)	(19,052,518)	(19,093,411)
TOTAL ACCUMULATED DEPR/AMORT			(584,802,482)	(930,750,038)	(1,515,552,520)	(360,603,315)	(612,498,385)	(973,101,700)	(224,199,167)	(318,251,653)	(542,450,820)
NET ELECTRIC UTILITY PLANT before ADFIT			1,202,310,185	1,735,003,593	2,937,313,778	808,228,282	1,142,924,542	1,951,152,824	394,081,903	592,079,051	986,160,954
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	36,421	36,421	0	23,801	23,801	0	12,620	12,620
12		ADFIT - Electric Plant In Service (282900)	0	(545,815,889)	(545,815,889)	0	(362,563,662)	(362,563,662)	0	(183,252,227)	(183,252,227)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,671,249)	(61,671,249)	0	(42,090,011)	(42,090,011)	0	(19,581,238)	(19,581,238)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(156,902)	(156,902)	0	(107,084)	(107,084)	0	(49,818)	(49,818)
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	(7,172,115)	(7,172,115)	0	(4,686,977)	(4,686,977)	0	(2,485,138)	(2,485,138)
1		ADFIT - CDA Settlement Costs (283333)	0	265,410	265,410	0	173,445	173,445	0	91,965	91,965
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,550,236)	(1,550,236)	0	(1,029,760)	(1,029,760)	0	(520,476)	(520,476)
TOTAL ACCUMULATED DFIT			0	(616,064,560)	(616,064,560)	0	(410,280,248)	(410,280,248)	0	(205,784,312)	(205,784,312)
NET ELECTRIC UTILITY PLANT			1,202,310,185	1,118,939,033	2,321,249,218	808,228,282	732,644,294	1,540,872,576	394,081,903	386,294,739	780,376,642

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.350%	34.650%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.556%	32.444%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.426%	33.574%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended November 30, 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		1,202,310,185	1,118,939,033	2,321,249,218	808,228,282	732,644,294	1,540,872,576	394,081,903	386,294,739	780,376,642
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(236,841)	0	(236,841)	236,841	0	236,841
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)		(3,111,722)	0	(3,111,722)	(997,253)	0	(997,253)	(2,114,469)	0	(2,114,469)
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)		8,111,240	0	8,111,240	5,168,911	0	5,168,911	2,942,329	0	2,942,329
99	ADFIT - Kettle Falls Disallowed (190420)		28,040	0	28,040	28,040	0	28,040	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)		1,701,758	0	1,701,758	0	0	0	1,701,758	0	1,701,758
99	ADFIT - Boulder Park Disallowed (190040)		205,223	0	205,223	0	0	0	205,223	0	205,223
99	Investment in WNP3 Exchange Power (124900, 124930)		3,062,146	0	3,062,146	3,062,146	0	3,062,146	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(550,367)	0	(550,367)	(550,367)	0	(550,367)	0	0	0
99	CDA Lake Settlement - WA (182382)		380,295	0	380,295	380,295	0	380,295	0	0	0
99	CDA Lake Settlement - ID (186382)		72,275	0	72,275	0	0	0	72,275	0	72,275
99	ADFIT - CDA Lake Settlement - Direct (283382)		(104,385)	0	(104,385)	(87,701)	0	(87,701)	(16,684)	0	(16,684)
99	CDA CDR Fund - Direct (182324)		27,663	0	27,663	27,663	0	27,663	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		195,875	0	195,875	182,349	0	182,349	13,526	0	13,526
99	ADFIT - Spokane River Relicensing (283322)		(45,158)	0	(45,158)	(42,039)	0	(42,039)	(3,119)	0	(3,119)
99	Spokane River PM&Es (182323)		178,780	0	178,780	115,790	0	115,790	62,990	0	62,990
99	ADFIT - Spokane River PM&Es (283323)		(41,258)	0	(41,258)	(26,718)	0	(26,718)	(14,540)	0	(14,540)
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)		(1,814,890)	(87)	(1,814,977)	(806,425)	(59)	(806,484)	(1,008,465)	(28)	(1,008,493)
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)		(1,972,256)	0	(1,972,256)	(1,972,256)	0	(1,972,256)	0	0	0
C-WKC	Working Capital		67,345,159	0	67,345,159	45,054,770	0	45,054,770	22,290,389	0	22,290,389
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		63,334,774	(87)	63,334,687	43,069,180	(59)	43,069,121	20,265,594	(28)	20,265,566
	NET RATE BASE		1,265,644,959	1,118,938,946	2,384,583,905	851,297,462	732,644,235	1,583,941,697	414,347,497	386,294,711	800,642,208

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.249%	31.751%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	Production/Transmission Ratio	65.350%	34.650%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expe	67.556%	32.444%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%	31.751%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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		600,174	600,174		318,226	318,226	
1	Misc Intangible Plt (30300)	ED-AN	234,388	234,388		234,388	234,388		153,173	153,173		81,215	81,215	
Total Production/Transmission			1,152,788	1,152,788		1,152,788	1,152,788		753,347	753,347		399,441	399,441	
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	613,606	430,352	126,090	57,164			293,711	293,711		136,641	136,641	
9,1		CD-AN	9,729	7,561	2,168		7,561		4,941	4,941		2,620	2,620	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			671,207	437,913	168,062	65,232			298,652	298,652		139,261	139,261	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	26,715,383	18,736,834	5,489,744	2,488,805			12,787,702	12,787,702		5,949,132	5,949,132	
9,4		CD-AN	12,426	9,657	2,769		9,657		6,591	6,591		3,066	3,066	
9,4		CD-ID	11,896	9,245	2,651		9,245				9,245		9,245	
9,4		CD-WA	616,899	479,423	137,476		479,423		479,423	479,423			0	
4		ED-AN	2,072,574	2,072,574			2,072,574		1,414,511	1,414,511		658,063	658,063	
		ED-ID	0	0			0				0		0	
		ED-WA	590,745	590,745			590,745		590,745	590,745			0	
8		GD-AA	128,876		88,360	40,516								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			30,148,799	21,898,478	5,721,000	2,529,321			1,070,168	14,208,804	15,278,972	9,245	6,610,261	6,619,506
Gas Underground Storage														
		GD-AN	171		171									
Total Gas Underground Storage			171		171									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,030	48,030			48,030		32,780	32,780		15,250	15,250	
		GD-OR	0			0								
Total General Plant - 390200, 396200			48,030	48,030	0	0			32,780	32,780		15,250	15,250	
Total Amortization Expense			32,051,014	23,567,228	5,889,233	2,594,553			1,100,187	15,293,583	16,393,770	9,245	7,164,213	7,173,458

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	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended November 30, 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)	(301,598,602)	(301,598,602)			(301,598,602)	(301,598,602)		(197,094,686)	(197,094,686)		(104,503,916)	(104,503,916)	
1	Hydro (ED-AN)	(132,081,682)	(132,081,682)			(132,081,682)	(132,081,682)		(86,315,379)	(86,315,379)		(45,766,303)	(45,766,303)	
1	Other (ED-AN)	(123,123,438)	(123,123,438)			(123,123,438)	(123,123,438)		(80,461,167)	(80,461,167)		(42,662,271)	(42,662,271)	
Total Electric Production		(556,803,722)	(556,803,722)			(556,803,722)	(556,803,722)		(363,871,232)	(363,871,232)		(192,932,490)	(192,932,490)	
Electric Transmission														
1	ED-AN	(213,962,713)	(213,962,713)			(213,962,713)	(213,962,713)		(139,824,633)	(139,824,633)		(74,138,080)	(74,138,080)	
Total Electric Transmissic		(213,962,713)	(213,962,713)			(213,962,713)	(213,962,713)		(139,824,633)	(139,824,633)		(74,138,080)	(74,138,080)	
Electric Distribution														
3	ED-AN	(153,940)	(153,940)				(153,940)		(103,996)	(103,996)		(49,944)	(49,944)	
	ED-ID	(209,083,881)	(209,083,881)			(209,083,881)	(209,083,881)				(209,083,881)		(209,083,881)	
	ED-WA	(334,546,999)	(334,546,999)			(334,546,999)	(334,546,999)	(334,546,999)		(334,546,999)				
Total Electric Distribution		(543,784,820)	(543,784,820)			(543,630,880)	(153,940)	(543,784,820)	(334,546,999)	(103,996)	(334,650,995)	(209,083,881)	(49,944)	(209,133,825)
Gas Underground Storage														
	GD-AN	(15,727,919)		(15,727,919)										
	GD-OR	(1,074,301)			(1,074,301)									
Total Gas Underground S		(16,802,220)		(15,727,919)	(1,074,301)									
Gas Distribution														
	GD-AN	(1,761,246)		(1,761,246)										
	GD-ID	(75,200,401)		(75,200,401)										
	GD-WA	(143,541,994)		(143,541,994)										
	GD-OR	(108,875,932)			(108,875,932)									
Total Gas Distribution		(329,379,573)		(220,503,641)	(108,875,932)									
General Plant														
4	ED-AN	(46,521,641)	(46,521,641)			(46,521,641)	(46,521,641)		(31,750,555)	(31,750,555)		(14,771,086)	(14,771,086)	
	ED-ID	(10,302,455)	(10,302,455)			(10,302,455)	(10,302,455)				(10,302,455)		(10,302,455)	
	ED-WA	(19,822,357)	(19,822,357)			(19,822,357)	(19,822,357)	(19,822,357)		(19,822,357)				
7,4	CD-AA	(63,566,963)	(44,582,690)	(13,062,375)	(5,921,898)	(44,582,690)	(44,582,690)		(30,427,240)	(30,427,240)		(14,155,450)	(14,155,450)	
9,4	CD-AN	(12,774,256)	(9,927,513)	(2,846,743)		(9,927,513)	(9,927,513)		(6,775,428)	(6,775,428)		(3,152,085)	(3,152,085)	
9	CD-ID	(6,140,305)	(4,771,938)	(1,368,367)		(4,771,938)	(4,771,938)				(4,771,938)		(4,771,938)	
9	CD-WA	(4,348,952)	(3,379,788)	(969,164)		(3,379,788)	(3,379,788)	(3,379,788)		(3,379,788)				
8	GD-AA	(2,229,059)		(1,528,287)	(700,772)									
	GD-AN	(2,972,289)		(2,972,289)										
	GD-ID	(1,880,185)		(1,880,185)										
	GD-WA	(6,766,807)		(6,766,807)										
	GD-OR	(4,591,000)			(4,591,000)									
Total General Plant		(181,916,269)	(139,308,382)	(31,394,217)	(11,213,670)	(38,276,538)	(101,031,844)	(139,308,382)	(23,202,145)	(68,953,223)	(92,155,368)	(15,074,393)	(32,078,621)	(47,153,014)
Total Accumulated Depr		(1,842,649,317)	(1,453,859,637)	(267,625,777)	(121,163,903)	(581,907,418)	(871,952,219)	(1,453,859,637)	(357,749,144)	(572,753,084)	(930,502,228)	(224,158,274)	(299,199,135)	(523,357,409)

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	65.350%		34.650%				
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	3	Direct Distribution Operating Expense	67.556%		32.444%				
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	4	Jurisdictional 4-Factor Ratio	68.249%		31.751%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended November 30, 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	(11,442,421)	(11,442,421)			(11,442,421)	(11,442,421)		(7,477,622)	(7,477,622)		(3,964,799)	(3,964,799)	
1	Misc Intangible Plt (3030 ED-AN)	(1,712,118)	(1,712,118)			(1,712,118)	(1,712,118)		(1,118,869)	(1,118,869)		(593,249)	(593,249)	
Total Production/Transmission		(13,154,539)	(13,154,539)			(13,154,539)	(13,154,539)		(8,596,491)	(8,596,491)		(4,558,048)	(4,558,048)	
Distribution														
	Franchises (302000) ED-WA	(203,605)	(203,605)			(203,605)	(203,605)		(203,605)	(203,605)				
	Misc Intangible Plt (3030 ED-WA)	(39,251)	(39,251)			(39,251)	(39,251)		(39,251)	(39,251)				
Total Distribution		(242,856)	(242,856)			(242,856)	(242,856)		(242,856)	(242,856)				
General Plant - 303000														
7,4	CD-AA	(2,759,665)	(1,935,491)	(567,084)	(257,090)		(1,935,491)	(1,935,491)		(1,320,953)	(1,320,953)		(614,538)	(614,538)
9,1	CD-AN	(100,822)	(78,354)	(22,468)			(78,354)	(78,354)		(51,204)	(51,204)		(27,150)	(27,150)
	GD-ID	(92,614)		(92,614)										
	GD-WA	(201,650)		(201,650)										
	GD-OR	(92,048)			(92,048)									
Total General Plant - 303000		(3,246,799)	(2,013,845)	(883,816)	(349,138)		(2,013,845)	(2,013,845)		(1,372,157)	(1,372,157)		(641,688)	(641,688)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(57,851,329)	(40,574,028)	(11,887,871)	(5,389,430)		(40,574,028)	(40,574,028)		(27,691,368)	(27,691,368)		(12,882,660)	(12,882,660)
9,4	CD-AN	(40,425)	(31,416)	(9,009)			(31,416)	(31,416)		(21,441)	(21,441)		(9,975)	(9,975)
9	CD-ID	(52,619)	(40,893)	(11,726)		(40,893)	(40,893)	(40,893)				(40,893)	(40,893)	
9	CD-WA	(66,146)	(51,405)	(14,741)		(51,405)	(51,405)	(51,405)				0	0	
4	ED-AN	(2,907,052)	(2,907,052)			(2,907,052)	(2,907,052)		(1,984,034)	(1,984,034)		(923,018)	(923,018)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,559,910)	(2,559,910)			(2,559,910)	(2,559,910)	(2,559,910)						
8	GD-AA	(436,867)		(299,525)	(137,342)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(63,914,348)	(46,164,704)	(12,222,872)	(5,526,772)		(2,652,208)	(43,512,496)	(46,164,704)	(2,611,315)	(29,696,843)	(32,256,753)	(40,893)	(13,815,653)
Gas Underground Storage														
	GD-AN	(190,485)		(190,485)										
Total Gas Underground Storage		(190,485)		(190,485)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	
9	CD-ID	0	0	0			0	0		0	0		0	
9	CD-WA	0	0	0			0	0		0	0		0	
4	ED-AN	(116,939)	(116,939)			(116,939)	(116,939)		(79,810)	(79,810)		(37,129)	(37,129)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(116,939)	(116,939)	0	0		0	(116,939)	(116,939)	0	(79,810)	(79,810)	0	(37,129)
Total Accumulated Amortization		(80,865,966)	(61,692,883)	(13,297,173)	(5,875,910)		(2,895,064)	(58,797,819)	(61,692,883)	(2,854,171)	(39,745,301)	(42,548,067)	(40,893)	(19,052,518)

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	65.350%	34.650%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	68.249%	31.751%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	451,886	66,833	362,279	22,774	451,886	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,687,251	0	0	0	0	2,687,251	0	0	2,687,251	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	1,675,090	712,828	339,789	249,179	1,301,796	204,405	97,436	71,453	373,294	0	0	0
	TOTAL ACCOUNT	15,599,352	779,661	702,068	7,240,974	8,722,703	2,891,656	97,436	2,113,321	5,102,413	848,544	925,692	1,774,236
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,282,818	1,099,302	2,548,851	4,634,665	8,282,818	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,719,271	0	0	0	0	6,719,271	0	0	6,719,271	0	0	0
99	GD-OR / AS	3,697,644	0	0	0	0	0	0	0	0	3,697,644	0	3,697,644
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	104,842,724	0	0	73,531,445	73,531,445	0	0	21,544,131	21,544,131	0	9,767,148	9,767,148
9	CD-WA / ID / AN	25,339,176	5,617,977	5,813,529	8,260,835	19,692,341	1,610,971	1,667,046	2,368,818	5,646,835	0	0	0
	TOTAL ACCOUNT	148,881,633	6,717,279	8,362,380	86,426,945	101,506,604	8,330,242	1,667,046	23,912,949	33,910,237	3,697,644	9,767,148	13,464,792
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	3,004,212	792,559	0	2,211,653	3,004,212	0	0	0	0	0	0	0
99	GD-WA / ID / AN	103,796	0	0	0	0	103,796	0	0	103,796	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	403,704	0	0	0	0	0	0	276,788	276,788	0	126,916	126,916
7	CD-AA	74,120,107	0	0	51,984,137	51,984,137	0	0	15,230,941	15,230,941	0	6,905,029	6,905,029
9	CD-WA / ID / AN	1,492,483	1,012,858	63,239	83,786	1,159,883	290,440	18,134	24,026	332,600	0	0	0
	TOTAL ACCOUNT	79,124,302	1,805,417	63,239	54,279,576	56,148,232	394,236	18,134	15,531,755	15,944,125	0	7,031,945	7,031,945
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	43,573,719	20,898,024	8,937,498	13,738,197	43,573,719	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,964,447	0	0	0	0	8,779,108	2,459,262	1,726,077	12,964,447	0	0	0
99	GD-OR / AS	3,816,086	0	0	0	0	0	0	0	0	3,816,086	0	3,816,086
8	GD-AA	9,451	0	0	0	0	0	0	6,480	6,480	0	2,971	2,971
7	CD-AA	5,337,314	0	0	3,743,325	3,743,325	0	0	1,096,765	1,096,765	0	497,224	497,224
9	CD-WA / ID / AN	6,209,963	1,958,836	762,286	2,104,950	4,826,072	561,702	218,588	603,601	1,383,891	0	0	0
	TOTAL ACCOUNT	71,910,980	22,856,860	9,699,784	19,586,472	52,143,116	9,340,810	2,677,850	3,432,923	15,451,583	3,816,086	500,195	4,316,281

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	27,640	0	0	0	0	0	0	0	27,640	0	27,640	
8		GD-AA	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	
9		CD-WA / ID / AN	4,785,572	219,462	155,345	3,344,300	3,719,107	62,931	44,546	958,988	1,066,465	0	0	
		TOTAL ACCOUNT	5,300,622	229,923	169,708	3,718,726	4,118,357	151,091	44,546	958,988	1,154,625	27,640	0	27,640
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,019,118	763,954	236,981	4,018,183	5,019,118	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,540,381	0	0	0	0	1,858,005	302,269	380,107	2,540,381	0	0	
99		GD-OR / AS	876,997	0	0	0	0	0	0	0	0	876,997	876,997	
8		GD-AA	4,426,554	0	0	0	0	0	0	3,034,934	3,034,934	0	1,391,620	
7		CD-AA	13,257,929	0	0	9,298,448	9,298,448	0	0	2,724,372	2,724,372	0	1,235,109	
9		CD-WA / ID / AN	1,174,660	12,420	755,227	145,240	912,887	3,562	216,563	41,648	261,773	0	0	
		TOTAL ACCOUNT	27,295,639	776,374	992,208	13,461,871	15,230,453	1,861,567	518,832	6,181,061	8,561,460	876,997	2,626,729	3,503,726
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	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	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,344,545	283,869	16,993	1,043,683	1,344,545	0	0	0	0	0	0	
99		GD-WA / ID / AN	102,677	0	0	0	0	5,438	601	96,638	102,677	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,153,502	0	0	809,009	809,009	0	0	237,033	237,033	0	107,460	
9		CD-WA / ID / AN	5,571	163	52	4,114	4,329	47	15	1,180	1,242	0	0	
		TOTAL ACCOUNT	2,808,514	284,032	17,045	1,856,806	2,157,883	5,485	616	445,443	451,544	40,917	158,170	199,087
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,180,361	14,314,857	9,490,628	8,374,876	32,180,361	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,040,073	0	0	0	0	2,384,295	835,189	820,589	4,040,073	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	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	
9		CD-WA / ID / AN	1,297,872	251,861	308,540	448,240	1,008,641	72,222	88,475	128,534	289,231	0	0	
		TOTAL ACCOUNT	38,090,619	14,566,718	9,799,168	9,193,765	33,559,651	2,456,517	923,664	1,057,720	4,437,901	43,834	49,233	93,067

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 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	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	64,906,409	12,155,669	7,009,293	45,741,447	64,906,409	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,682	0	0	0	0	689,950	487,732	0	1,177,682	0	0	0	0
99		GD-OR / AS	1,221,627	0	0	0	0	0	0	0	0	1,221,627	0	1,221,627	
8		GD-AA	1,153,530	0	0	0	0	0	0	790,883	790,883	0	362,647	362,647	
7		CD-AA	53,384,315	0	0	37,441,089	37,441,089	0	0	10,969,943	10,969,943	0	4,973,283	4,973,283	
9		CD-WA/ ID / AN	15,799,996	1,998,616	2,942,230	7,338,121	12,278,967	573,109	843,693	2,104,227	3,521,029	0	0	0	
		TOTAL ACCOUNT	137,643,559	14,154,285	9,951,523	90,520,657	114,626,465	1,263,059	1,331,425	13,865,053	16,459,537	1,221,627	5,335,930	6,557,557	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	150,952	0	6,846	144,106	150,952	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	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	453,647	0	0	318,165	318,165	0	0	93,220	93,220	0	42,262	42,262	
9		CD-WA/ ID / AN	11,483	1,776	6,663	485	8,924	509	1,911	139	2,559	0	0	0	
		TOTAL ACCOUNT	618,449	1,776	13,509	462,756	478,041	509	1,911	93,359	95,779	2,367	42,262	44,629	
		TOTAL GENERAL PLANT	527,387,510	62,172,325	39,770,632	286,862,389	388,805,346	26,695,172	7,281,460	67,592,572	101,569,204	10,575,656	26,437,304	37,012,960	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,698,623	319,716	0	10,378,907	10,698,623	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	9,204,085	0	0	6,455,285	6,455,285	0	0	1,891,347	1,891,347	0	857,453	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,325,088	319,716	0	16,985,004	17,304,720	1,022,594	779,605	1,934,593	3,736,792	426,123	857,453	1,283,576
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,438,099	3,096,672	0	10,341,427	13,438,099	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	653,537	0	0	0	0	0	0	448,078	448,078	0	205,459	
7		CD-AA	85,104,551	0	0	59,688,077	59,688,077	0	0	17,488,134	17,488,134	0	7,928,340	
9		CD-WA / ID / AN	141,630	0	55,251	54,817	110,068	0	15,843	15,719	31,562	0	0	
		TOTAL ACCOUNT	99,337,817	3,096,672	55,251	70,084,321	73,236,244	0	15,843	17,951,931	17,967,774	0	8,133,799	8,133,799
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,880,135	0	0	2,019,983	2,019,983	0	0	591,839	591,839	0	268,313	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,880,135	0	0	2,019,983	2,019,983	0	0	591,839	591,839	0	268,313	268,313
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	30,229,823	0	0	21,201,687	21,201,687	0	0	6,211,926	6,211,926	0	2,816,210	2,816,210
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,229,823	0	0	21,201,687	21,201,687	0	0	6,211,926	6,211,926	0	2,816,210	2,816,210
	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	1,352,212	0	0	948,374	948,374	0	0	277,866	277,866	0	125,972	125,972
9		CD-WA / ID / AN	3,083,252	2,396,149	0	0	2,396,149	687,103	0	0	687,103	0	0	0
		TOTAL ACCOUNT	4,435,464	2,396,149	0	948,374	3,344,523	687,103	0	277,866	964,969	0	125,972	125,972
	TOTAL		260,039,530	5,812,537	55,251	181,957,333	187,825,121	1,709,697	795,448	47,687,959	50,193,104	426,123	21,595,182	22,021,305

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended November 30, 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	(87,104,815)	(61,090,962)	(17,899,168)	(8,114,685)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(746,686)	(580,287)	(166,399)	0
7	283750	CD-AA	(223,714)	(156,902)	(45,971)	(20,841)
		Total	<u>(88,075,215)</u>	<u>(61,828,151)</u>	<u>(18,111,538)</u>	<u>(8,135,526)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 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	3,364,657	3,364,657	0	0	0	0	3,364,657
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	884	884	0	0	0	0	884
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,022)	(2,022)	0	0	0	0	(2,022)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(3)	(3)	0	0	0	0	(3)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,817,013	25,748,766	0	77,565,779	45,054,770	22,290,389	6,762,243	3,458,377	0
TOTAL		51,817,013	25,748,766	3,363,516	80,929,295	45,054,770	22,290,389	6,762,243	3,458,377	3,363,516

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%	31.751%	28.646%	100.000%
99	Not Allocated						