

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	20,108,270	12,829,573	7,278,697
	Adjustments			
	Adjusted Net Operating Income (Loss)	20,108,270	12,829,573	7,278,697
E-APL	Electric Net Rate Base	2,513,734,103	1,681,533,072	832,201,031
	RATE OF RETURN	0.800%	0.763%	0.875%

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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	1-01-2019 thru 01-31-2019	389,557 100.000%	255,579 65.608%	133,978 34.392%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2019 thru 01-31-2019	2,301,827 100.000%	1,625,167 70.603%	676,660 29.397%
	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-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2018 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2018 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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2019 Average of Monthly Averages 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		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	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 - AMA Percent	12-01-2018 thru 01-31-2019	1,187,293,886	809,076,046	378,217,840	
				100.000%	68.145%	31.855%	
11		Book Depreciation Percent	1-01-2019 thru 01-31-2019	9,734,123	6,411,672	3,322,451	
				100.000%	65.868%	34.132%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2019 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	12-01-2018 thru 01-31-2019	3,053,703,811 100.000%	2,044,300,688 66.945%	1,009,403,123 33.055%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2018 thru 01-31-2019	266,233,070 100.000%	180,505,434 67.800%	85,727,636 32.200%
14		Net Allocated Schedule M's - AMA Percent	1-01-2019 thru 01-31-2019	-6,463,540 100.000%	-4,156,954 64.314%	-2,306,586 35.686%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2019	
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	40,308,210	0	40,308,210	27,263,168	0	27,263,168	13,045,042	0	13,045,042
99	442200	Commercial - Firm & Int.	27,494,950	0	27,494,950	19,449,889	0	19,449,889	8,045,061	0	8,045,061
1	442300	Industrial	8,544,946	0	8,544,946	5,111,277	0	5,111,277	3,433,669	0	3,433,669
99	444000	Public Street & Highway Lighting	624,430	0	624,430	401,154	0	401,154	223,276	0	223,276
99	448000	Interdepartmental Revenue	145,637	0	145,637	116,289	0	116,289	29,348	0	29,348
99	499XXX	Unbilled Revenue	(888,591)	0	(888,591)	(210,403)	0	(210,403)	(678,188)	0	(678,188)
		TOTAL SALES TO ULTIMATE CUSTOMERS	76,229,582	0	76,229,582	52,131,374	0	52,131,374	24,098,208	0	24,098,208
1	447XXX	Sales for Resale	0	6,984,325	6,984,325	0	4,567,050	4,567,050	0	2,417,275	2,417,275
		TOTAL SALES OF ELECTRICITY	76,229,582	6,984,325	83,213,907	52,131,374	4,567,050	56,698,424	24,098,208	2,417,275	26,515,483
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(52,338)	0	(52,338)	(52,338)	0	(52,338)	0	0	0
99	451000	Miscellaneous Service Revenue	28,968	0	28,968	15,461	0	15,461	13,507	0	13,507
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	373,742	4,849	378,591	70,580	3,171	73,751	303,162	1,678	304,840
1	454100	Rent from Trnsmmission Joint Use	0	0	0	0	0	0	0	0	0
1	456XXX	Other Electric Revenues	2,375,336	3,383,562	5,758,898	1,151,644	2,212,511	3,364,155	1,223,692	1,171,051	2,394,743
		TOTAL OTHER OPERATING REVENUE	2,725,708	3,427,661	6,153,369	1,185,347	2,241,348	3,426,695	1,540,361	1,186,313	2,726,674
		TOTAL ELECTRIC REVENUE	78,955,290	10,411,986	89,367,276	53,316,721	6,808,398	60,125,119	25,638,569	3,603,588	29,242,157

			***** 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	37,131	37,131	0	24,280	24,280	0	12,851	12,851
1	501XXX	Fuel	0	3,038,884	3,038,884	0	1,987,126	1,987,126	0	1,051,758	1,051,758
1	502000	Steam Expense	0	296,855	296,855	0	194,113	194,113	0	102,742	102,742
1	505000	Electric Expense	0	112,454	112,454	0	73,534	73,534	0	38,920	38,920
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	(53,547)	(53,547)	0	(35,014)	(35,014)	0	(18,533)	(18,533)
1	507000	Rent	0	2,274	2,274	0	1,487	1,487	0	787	787
MAINTENANCE											
1	510000	Supervision & Engineering	0	51,619	51,619	0	33,754	33,754	0	17,865	17,865
1	511000	Structures	0	68,724	68,724	0	44,939	44,939	0	23,785	23,785
1	512000	Boiler Plant	0	546,747	546,747	0	357,518	357,518	0	189,229	189,229
1	513000	Electric Plant	0	29,794	29,794	0	19,482	19,482	0	10,312	10,312
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(170,893)	(170,893)	0	(111,747)	(111,747)	0	(59,146)	(59,146)
TOTAL STEAM POWER GENERATION EXP			0	3,960,042	3,960,042	0	2,589,472	2,589,472	0	1,370,570	1,370,570
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	155,476	155,476	0	101,666	101,666	0	53,810	53,810
1	536000	Water for Power	0	88,766	88,766	0	58,044	58,044	0	30,722	30,722
1	537000	Hydraulic Expense	89,669	395,647	485,316	58,700	258,714	317,414	30,969	136,933	167,902
1	538000	Electric Expense	0	632,391	632,391	0	413,520	413,520	0	218,871	218,871
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	140,021	140,021	0	91,560	91,560	0	48,461	48,461
1	540000	Rent	0	114,947	114,947	0	75,164	75,164	0	39,783	39,783
1	540100	MT Trust Funds Land Settlement Rents	414,267	0	414,267	270,889	0	270,889	143,378	0	143,378
MAINTENANCE											
1	541000	Supervision & Engineering	0	71,608	71,608	0	46,824	46,824	0	24,784	24,784
1	542000	Structures	0	12,202	12,202	0	7,979	7,979	0	4,223	4,223
1	543000	Reservoirs, Dams, & Waterways	0	87,578	87,578	0	57,267	57,267	0	30,311	30,311
1	544000	Electric Plant	0	276,165	276,165	0	180,584	180,584	0	95,581	95,581
1	545000	Miscellaneous Hydraulic Plant	0	81,233	81,233	0	53,118	53,118	0	28,115	28,115
TOTAL HYDRO POWER GENERATION EXP			503,936	2,056,034	2,559,970	329,589	1,344,440	1,674,029	174,347	711,594	885,941
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	36,289	36,289	0	23,729	23,729	0	12,560	12,560
1	547XXX	Fuel	0	5,520,134	5,520,134	0	3,609,616	3,609,616	0	1,910,518	1,910,518
1	548000	Generation Expense	0	330,187	330,187	0	215,909	215,909	0	114,278	114,278
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	38,544	38,544	0	25,204	25,204	0	13,340	13,340
1	550000	Rent	0	(2,819)	(2,819)	0	(1,843)	(1,843)	0	(976)	(976)
MAINTENANCE											
1	551000	Supervision & Engineering	0	36,620	36,620	0	23,946	23,946	0	12,674	12,674
1	552000	Structures	0	4,635	4,635	0	3,031	3,031	0	1,604	1,604
1	553000	Generating & Electric Equipment	0	405,185	405,185	0	264,950	264,950	0	140,235	140,235
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	60,234	60,234	0	39,387	39,387	0	20,847	20,847
TOTAL OTHER POWER GENERATION EXP			0	6,429,009	6,429,009	0	4,203,929	4,203,929	0	2,225,080	2,225,080

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	13,296,141	13,296,141	0	8,694,346	8,694,346	0	4,601,795	4,601,795
1	556000	System Control & Load Dispatching	0	82,065	82,065	0	53,662	53,662	0	28,403	28,403
E-557	557XXX	Other Expense	(637,650)	3,148,771	2,511,121	(45,311)	2,058,981	2,013,670	(592,339)	1,089,790	497,451
TOTAL OTHER POWER SUPPLY EXPENSE			(637,650)	16,526,977	15,889,327	(45,311)	10,806,989	10,761,678	(592,339)	5,719,988	5,127,649
TOTAL PRODUCTION OPERATING EXP			(133,714)	28,972,062	28,838,348	284,278	18,944,830	19,229,108	(417,992)	10,027,232	9,609,240
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	190,815	190,815	0	124,774	124,774	0	66,041	66,041
1	561000	Load Dispatching	0	261,979	261,979	0	171,308	171,308	0	90,671	90,671
1	562000	Station Expense	0	45,853	45,853	0	29,983	29,983	0	15,870	15,870
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	817	817	0	534	534	0	283	283
1	565XXX	Transmission of Electricity by Others	0	1,471,955	1,471,955	0	962,511	962,511	0	509,444	509,444
1	566000	Miscellaneous Transmission Expense	0	1,393,632	1,393,632	0	911,296	911,296	0	482,336	482,336
1	567000	Rent	0	15,670	15,670	0	10,247	10,247	0	5,423	5,423
MAINTENANCE											
1	568000	Supervision & Engineering	0	35,567	35,567	0	23,257	23,257	0	12,310	12,310
1	569000	Structures	163	66,368	66,531	0	43,398	43,398	163	22,970	23,133
1	570000	Station Equipment	0	71,209	71,209	0	46,564	46,564	0	24,645	24,645
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(1)	19,866	19,865	(1)	12,990	12,989	0	6,876	6,876
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,166	7,166	0	4,686	4,686	0	2,480	2,480
TOTAL TRANSMISSION OPERATING EXP			162	3,580,897	3,581,059	(1)	2,341,548	2,341,547	163	1,239,349	1,239,512

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2019	
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	2,550,717	2,550,717	0	1,667,914	1,667,914	0	882,803	882,803
E-DEPX		Depreciation Expense-Transmission	0	1,114,881	1,114,881	0	729,021	729,021	0	385,860	385,860
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,899	11,821	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
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	2,727	2,727	0	1,783	1,783	0	944	944
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	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
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	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	19,504	0	19,504	15,471	0	15,471	4,033	0	4,033
99	407403	Amortization of Dissallowed K.F. Plant	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
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	(306,916)	0	(306,916)	(215,351)	0	(215,351)	(91,565)	0	(91,565)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	178,368	0	178,368	0	0	0	178,368	0	178,368
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	2,838	0	2,838	2,838	0	2,838	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(458)	(458)	0	(243)	(243)
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	2,397,706	2,397,706	0	1,567,859	1,567,859	0	829,847	829,847
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	170,206	6,251,851	6,422,057	11,960	4,088,085	4,100,045	158,246	2,163,766	2,322,012
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	36,654	38,804,810	38,841,464	296,237	25,374,463	25,670,700	(259,583)	13,430,347	13,170,764

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

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	51,376	281,472	332,848	37,195	198,728	235,923	14,181	82,744	96,925
3	582000	Station Expense	51,889	2,454	54,343	26,398	1,733	28,131	25,491	721	26,212
3	583000	Overhead Line Expense	129,736	42,100	171,836	80,060	29,724	109,784	49,676	12,376	62,052
3	584000	Underground Line Expense	113,641	0	113,641	74,091	0	74,091	39,550	0	39,550
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	166,456	2,645	169,101	133,161	1,867	135,028	33,295	778	34,073
3	587000	Customer Installations Expense	86,824	6,773	93,597	51,894	4,782	56,676	34,930	1,991	36,921
3	588000	Miscellaneous Distribution Expense	561,762	303,951	865,713	414,935	214,599	629,534	146,827	89,352	236,179
3	589000	Rent	24	11,280	11,304	24	7,964	7,988	0	3,316	3,316
MAINTENANCE:											
3	590000	Supervision & Engineering	9,264	62,220	71,484	6,140	43,929	50,069	3,124	18,291	21,415
3	591000	Structures	47,642	0	47,642	24,408	0	24,408	23,234	0	23,234
3	592000	Station Equipment	108,483	14,400	122,883	74,793	10,167	84,960	33,690	4,233	37,923
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	862,496	(755,266)	107,230	628,518	(533,240)	95,278	233,978	(222,026)	11,952
3	594000	Underground Lines	66,047	0	66,047	40,910	0	40,910	25,137	0	25,137
3	595000	Line Transformers	28,009	(88)	27,921	21,253	(62)	21,191	6,756	(26)	6,730
3	596000	Street Light & Signal System Maintenance Exp	13,601	(3)	13,598	12,695	(2)	12,693	906	(1)	905
3	597000	Meters	4,168	0	4,168	3,028	0	3,028	1,140	0	1,140
3	598000	Miscellaneous Distribution Expense	409	9,475	9,884	(4,336)	6,690	2,354	4,745	2,785	7,530
TOTAL DISTRIBUTION OPERATING EXP			2,301,827	(18,587)	2,283,240	1,625,167	(13,121)	1,612,046	676,660	(5,466)	671,194
E-DEPX		Depreciation Expense-Distribution	4,323,144	5,055	4,328,199	2,808,761	3,569	2,812,330	1,514,383	1,486	1,515,869
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	5,357,386	0	5,357,386	4,610,604	0	4,610,604	746,782	0	746,782
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			9,683,032	5,055	9,688,087	7,421,867	3,569	7,425,436	2,261,165	1,486	2,262,651
TOTAL DISTRIBUTION EXPENSES			11,984,859	(13,532)	11,971,327	9,047,034	(9,552)	9,037,482	2,937,825	(3,980)	2,933,845

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,016	14,016	0	9,196	9,196	0	4,820	4,820
2	902000	Meter Reading Expenses	248,215	17,046	265,261	233,877	11,184	245,061	14,338	5,862	20,200
2	903XXX	Customer Records & Collection Expenses	147,977	626,393	774,370	101,078	410,964	512,042	46,899	215,429	262,328
2	904000	Uncollectible Accounts	0	174,006	174,006	0	114,162	114,162	0	59,844	59,844
2	905000	Misc Customer Accounts	0	12,133	12,133	0	7,960	7,960	0	4,173	4,173
TOTAL CUSTOMER ACCOUNTS EXPENSES			396,192	843,594	1,239,786	334,955	553,466	888,421	61,237	290,128	351,365
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,832,137	18,648	3,850,785	2,824,217	12,235	2,836,452	1,007,920	6,413	1,014,333
2	909000	Advertising	12,404	60,353	72,757	12,404	39,596	52,000	0	20,757	20,757
2	910000	Misc Customer Service & Info Exp	0	64,573	64,573	0	42,365	42,365	0	22,208	22,208
TOTAL CUSTOMER SERVICE & INFO EXP			3,844,541	143,574	3,988,115	2,836,621	94,196	2,930,817	1,007,920	49,378	1,057,298
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	49,806	2,783,297	2,833,103	34,319	1,909,203	1,943,522	15,487	874,094	889,581
4	921000	Office Supplies & Expenses	4,609	386,972	391,581	4,609	265,443	270,052	0	121,529	121,529
4	922000	Admin Exp Transferred--Credit	0	(9,612)	(9,612)	0	(6,593)	(6,593)	0	(3,019)	(3,019)
4	923000	Outside Services Employed	(19,793)	643,463	623,670	(18,269)	441,383	423,114	(1,524)	202,080	200,556
4	924000	Property Insurance Premium	0	105,658	105,658	0	72,476	72,476	0	33,182	33,182
4	925XXX	Injuries and Damages	(734)	312,582	311,848	(408)	214,416	214,008	(326)	98,166	97,840
4	926XXX	Employee Pensions and Benefits	0	94,054	94,054	0	64,516	64,516	0	29,538	29,538
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	213,377	325,566	538,943	147,428	212,888	360,316	65,949	112,678	178,627
4	930000	Miscellaneous General Expenses	15,866	907,602	923,468	7,655	622,570	630,225	8,211	285,032	293,243
4	931000	Rents	700	32,513	33,213	0	22,302	22,302	700	10,211	10,911
4	935000	Maintenance of General Plant	106,981	921,252	1,028,233	55,320	631,933	687,253	51,661	289,319	340,980
TOTAL ADMIN & GEN OPERATING EXP			370,912	6,503,347	6,874,259	230,654	4,450,537	4,681,191	140,258	2,052,810	2,193,068

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2019	
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-General	175,863	1,556,207	1,732,070	132,281	1,067,480	1,199,761	43,582	488,727	532,309
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	246,200	1,860,334	2,106,534	245,689	1,276,096	1,521,785	511	584,238	584,749
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	4,003	4,003	0	2,746	2,746	0	1,257	1,257
99	407229	Idaho Earnings Test Amortization	(951)	0	(951)	0	0	0	(951)	0	(951)
99	407230	Tax Reform Amortization	(199,999)	0	(199,999)	(199,999)	0	(199,999)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	46,894	0	46,894	46,894	0	46,894	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(451,221)	0	(451,221)	(451,221)	0	(451,221)	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			(183,214)	3,466,089	3,282,875	(226,356)	2,377,543	2,151,187	43,142	1,088,546	1,131,688
TOTAL ADMIN & GENERAL EXPENSES			187,698	9,969,436	10,157,134	4,298	6,828,080	6,832,378	183,400	3,141,356	3,324,756
TOTAL EXPENSES BEFORE FIT			16,449,944	49,747,882	66,197,826	12,519,145	32,840,653	45,359,798	3,930,799	16,907,229	20,838,028
NET OPERATING INCOME (LOSS) BEFORE FIT					23,169,450			14,765,321			8,404,129
E-FIT		FEDERAL INCOME TAX			2,704,903			1,909,850			795,053
E-FIT		DEFERRED FEDERAL INCOME TAX			396,676			52,315			344,361
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					20,108,270			12,829,573			7,278,697

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.603%	29.397%
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-456-1A
For Month Ended January 31, 2019	
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	2,200	68,727	70,927	2,000	44,941	46,941	200	23,786	23,986
1	456010	Other Electric Rev-Financial	0	(2,639,859)	(2,639,859)	0	(1,726,204)	(1,726,204)	0	(913,655)	(913,655)
1	456015	Other Electric Rev-CT Fuel Sales	0	2,364,599	2,364,599	0	1,546,211	1,546,211	0	818,388	818,388
1	456016	Other Electric Rev-Resource Opt	0	144,120	144,120	0	94,240	94,240	0	49,880	49,880
1	456017	Other Electric Rev-Non Resource	0	6,438	6,438	0	4,210	4,210	0	2,228	2,228
1	456018	Other Electric Rev-Extraction	0	41,138	41,138	0	26,900	26,900	0	14,238	14,238
1	456020	Other Electric Rev-Sale of Excess	0	63	63	0	41	41	0	22	22
1	456100	Transmission Revenue of Others	0	940,975	940,975	0	615,304	615,304	0	325,671	325,671
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	214,294	214,294	0	140,127	140,127	0	74,167	74,167
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	(38,312)	0	(38,312)	(38,312)	0	(38,312)	0	0	0
1	456328	Residential Decoupling Deferral	1,387,681	0	1,387,681	535,238	0	535,238	852,443	0	852,443
1	456329	Amortization Res Decoupling Deferral	521,702	0	521,702	296,292	0	296,292	225,410	0	225,410
1	456338	Non-res Decoupling Deferred Rev	632,783	0	632,783	439,563	0	439,563	193,220	0	193,220
1	456339	Amortization Non-res Decoupling	(143,908)	0	(143,908)	(92,095)	0	(92,095)	(51,813)	0	(51,813)
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(746,325)	(746,325)	0	(488,022)	(488,022)	0	(258,303)	(258,303)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	746,325	746,325	0	488,022	488,022	0	258,303	258,303
1	456730	Other Elec Rev-Intraco Thermal	0	2,026,094	2,026,094	0	1,324,863	1,324,863	0	701,231	701,231
TOTAL ACCOUNT 456			2,375,336	3,383,562	5,758,898	1,151,644	2,212,511	3,364,155	1,223,692	1,171,051	2,394,743

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended January 31, 2019	
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	12,624,579	12,624,579	0	8,255,212	8,255,212	0	4,369,367	4,369,367
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	36,955	36,955	0	24,165	24,165	0	12,790	12,790
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	(336,895)	(336,895)	0	(220,296)	(220,296)	0	(116,599)	(116,599)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	757,208	757,208	0	495,138	495,138	0	262,070	262,070
1	555710	Intercompany Purchase	0	214,294	214,294	0	140,127	140,127	0	74,167	74,167
TOTAL ACCOUNT 555			0	13,296,141	13,296,141	0	8,694,346	8,694,346	0	4,601,795	4,601,795

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-557-1A
For Month Ended January 31, 2019			
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	1,610	575,435	577,045	1,610	376,277	377,887	0	199,158	199,158
1	557010	Other Power Supply Expense - Financial	0	(1,474,233)	(1,474,233)	0	(964,001)	(964,001)	0	(510,232)	(510,232)
1	557018	Merchandise Processing Fee	0	4,190	4,190	0	2,740	2,740	0	1,450	1,450
1	557150	Fuel - Economic Dispatch	0	(901,820)	(901,820)	0	(589,700)	(589,700)	0	(312,120)	(312,120)
1	557160	Power Supply Expense - Miscellaneous	0	436	436	0	285	285	0	151	151
99	557161	Unbilled Add-Ons	2,748	0	2,748	0	0	0	2,748	0	2,748
1	557165	Other Resource Costs-CAISO Charges	0	15,362	15,362	0	10,045	10,045	0	5,317	5,317
1	557170	Broker Fees - Power	0	21,315	21,315	0	13,938	13,938	0	7,377	7,377
1	557171	REC Broker Fees	0	1,676	1,676	0	1,096	1,096	0	580	580
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	93,629	0	93,629	93,629	0	93,629	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(182,008)	0	(182,008)	(182,008)	0	(182,008)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	320,075	0	320,075	0	0	0	320,075	0	320,075
99	557390	Idaho PCA Amortization	(941,927)	0	(941,927)	0	0	0	(941,927)	0	(941,927)
1	557395	Optional Renewable Power Expense Offset	0	25	25	0	16	16	0	9	9
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	872,753	872,753	0	570,693	570,693	0	302,060	302,060
1	557711	Turbine Gas Bookout Offset	0	(872,753)	(872,753)	0	(570,693)	(570,693)	0	(302,060)	(302,060)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	4,906,385	4,906,385	0	3,208,285	3,208,285	0	1,698,100	1,698,100
TOTAL ACCOUNT 557			(637,650)	3,148,771	2,511,121	(45,311)	2,058,981	2,013,670	(592,339)	1,089,790	497,451

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-908-1A
For Month Ended January 31, 2019			
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	20,992	18,648	39,640	19,564	12,235	31,799	1,428	6,413	7,841
99	908600	Public Purpose Tariff Rider Expense Offset	3,870,092	0	3,870,092	2,850,940	0	2,850,940	1,019,152	0	1,019,152
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(58,947)	0	(58,947)	(46,287)	0	(46,287)	(12,660)	0	(12,660)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,832,137	18,648	3,850,785	2,824,217	12,235	2,836,452	1,007,920	6,413	1,014,333

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.464%	5.432%
	Total Weighted Cost		2.888%	2.871%
E-APL	Net Rate Base	2,513,734,103	1,681,533,072	832,201,031
	Interest Deduction for FIT Calculation	72,455,167	48,562,675	23,892,492
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	89,367,276	60,125,119	29,242,157
E-OPS	Less: Operating & Maintenance Expense	46,804,807	31,683,130	15,121,677
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,637,927	7,498,205	4,139,722
E-OTX	Less: Taxes Other than FIT	7,755,092	6,178,463	1,576,629
	Net Operating Income Before FIT	23,169,450	14,765,321	8,404,129
E-INT	Less: Monthly Interest Expense	6,037,931	4,046,890	1,991,041
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-SCM	Plus: Schedule M Adjustments	(4,251,029)	(1,635,787)	(2,615,242)
	Taxable Net Operating Income	12,880,490	9,094,524	3,785,966
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,704,903	1,909,850	795,053
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,704,903	1,909,850	795,053
E-DTE	Deferred FIT	396,676	52,315	344,361
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	3,061,180	1,935,748	1,125,432

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-1A
For Month Ended January 31, 2019	
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	4,747,709	7,232,922	11,980,631	3,189,233	4,840,939	8,030,172	1,558,476	2,391,983	3,950,459
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	478,968	478,968	0	236,497	236,497
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	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	204,848	204,848	0	140,515	140,515	0	64,333	64,333
99	997007 Idaho PCA	(616,561)	0	(616,561)	0	0	0	(616,561)	0	(616,561)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,843)	(1,843)	0	(976)	(976)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,882	78,882	0	52,808	52,808	0	26,074	26,074
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,134,723	0	1,134,723	1,212,268	0	1,212,268	(77,545)	0	(77,545)
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	902,561	902,561	0	619,112	619,112	0	283,449	283,449
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0
2	997027 Uncollectibles	0	75,459	75,459	0	49,507	49,507	0	25,952	25,952
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	(2,432,889)	0	(2,432,889)	(1,208,338)	0	(1,208,338)	(1,224,551)	0	(1,224,551)
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,086	110,086	0	54,356	54,356
4	997033 BPA Residential Exchange	(94,653)	0	(94,653)	(70,317)	0	(70,317)	(24,336)	0	(24,336)
99	997034 Montana Hydro Settlement	414,267	0	414,267	270,889	0	270,889	143,378	0	143,378
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	70,123	0	70,123	70,123	0	70,123	0	0	0
1	997044 Non-Monetary Power Costs	0	(336,895)	(336,895)	0	(220,296)	(220,296)	0	(116,599)	(116,599)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(767,275)	0	(767,275)	(478,048)	0	(478,048)	(289,227)	0	(289,227)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	329,184	329,184	0	220,372	220,372	0	108,812	108,812
11	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(8,887,976)	(8,887,976)	0	(4,605,642)	(4,605,642)
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	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	0	33,333	33,333	0	21,796	21,796	0	11,537	11,537
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,175	60,852	2,581	25,499	28,080

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	46,184	0	46,184	(31,505)	0	(31,505)	77,689	0	77,689
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	166,667	166,667	0	108,984	108,984	0	57,683	57,683
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	861,562	861,562	0	567,494	567,494	0	294,068	294,068
4	997081 Deferred Compensation	0	(975,992)	(975,992)	0	(669,482)	(669,482)	0	(306,510)	(306,510)
4	997082 Meal Disallowances	0	38,400	38,400	0	26,340	26,340	0	12,060	12,060
4	997083 Paid Time Off	0	(71,742)	(71,742)	0	(49,211)	(49,211)	0	(22,531)	(22,531)
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	169,097	0	169,097	0	0	0	169,097	0	169,097
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	(90,851)	0	(90,851)	(90,851)	0	(90,851)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(16,284)	(16,284)	0	(10,648)	(10,648)	0	(5,636)	(5,636)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(2,142,049)	(2,142,049)	0	(1,400,686)	(1,400,686)	0	(741,363)	(741,363)
1	997102 Amort Idaho Earnings Test (254229)	(86,519)	0	(86,519)	0	0	0	(86,519)	0	(86,519)
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(404,327)	0	(404,327)	(404,327)	0	(404,327)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	46,131	0	46,131	37,216	0	37,216	8,915	0	8,915
2	997109 Tax Reform Amortization	(205,265)	0	(205,265)	(196,350)	0	(196,350)	(8,915)	0	(8,915)
99	997110 FISERVE	0	0	0	0	0	0	0	0	0
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(203,692)	(203,692)	0	(100,575)	(100,575)
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS		2,710,487	(6,463,540)	(4,251,029)	2,521,168	(4,156,955)	(1,635,787)	(308,657)	(2,306,585)	(2,615,242)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.868%	34.132%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%		66.945%		33.055%		
E-ALL	99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(360,239)	(360,239)	0	(241,162)	(241,162)	0	(119,077)	(119,077)
99	410100	Deferred Federal Income Tax Expense - Washin	109,224	0	109,224	109,224	0	109,224	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	422,958	0	422,958	0	0	0	422,958	0	422,958
	410100	Total	532,182	(360,239)	171,943	109,224	(241,162)	(131,938)	422,958	(119,077)	303,881
12	411100	Deferred Federal Income Tax Expense - Allocate	0	215,856	215,856	0	144,505	144,505	0	71,351	71,351
99	411100	Deferred Federal Income Tax Expense - Washin	39,748	0	39,748	39,748	0	39,748	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(30,871)	0	(30,871)	0	0	0	(30,871)	0	(30,871)
	411100	Total	8,877	215,856	224,733	39,748	144,505	184,253	(30,871)	71,351	40,480
Total Deferred Federal Income Tax Expense			541,059	(144,383)	396,676	148,972	(96,657)	52,315	392,087	(47,726)	344,361

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.945%	33.055%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended January 31, 2019	
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	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	109,491	109,491	0	71,596	71,596	0	37,895	37,895
1	408150	R&P Property Tax--Production	0	1,590,968	1,590,968	0	1,040,334	1,040,334	0	550,634	550,634
1	408180	R&P Property Tax--Transmission	0	584,587	584,587	0	382,261	382,261	0	202,326	202,326
1	409100	State Income Tax--Montana & Oregon	0	112,660	112,660	0	73,668	73,668	0	38,992	38,992
TOTAL PRODUCTION & TRANSMISSION			0	2,397,706	2,397,706	0	1,567,859	1,567,859	0	829,847	829,847
DISTRIBUTION											
99	408110	State Excise Tax	2,078,619	0	2,078,619	2,078,619	0	2,078,619	0	0	0
99	408120	Municipal Occupation & License Tax	2,133,244	0	2,133,244	1,794,600	0	1,794,600	338,644	0	338,644
99	408160	Miscellaneous State or Local Tax--WA & ID	(54)	0	(54)	0	0	0	(54)	0	(54)
99	408170	R&P Property Tax--Distribution	1,034,134	0	1,034,134	737,385	0	737,385	296,749	0	296,749
99	409100	State Income Tax--Idaho	111,443	0	111,443	0	0	0	111,443	0	111,443
TOTAL DISTRIBUTION			5,357,386	0	5,357,386	4,610,604	0	4,610,604	746,782	0	746,782
TOTAL TAXES OTHER THAN FIT			5,357,386	2,397,706	7,755,092	4,610,604	1,567,859	6,178,463	746,782	829,847	1,576,629

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-1A
For Month Ended January 31, 2019		
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	8,141,667	8,141,667	0	5,323,836	5,323,836	0	2,817,831	2,817,831
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	1,145,180	1,145,180	0	748,833	748,833	0	396,347	396,347
1	182381	CDA Settlement Past Storage	0	30,942,997	30,942,997	0	20,233,626	20,233,626	0	10,709,371	10,709,371
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	78,456,666	80,798,436	2,309,036	53,817,350	56,126,386	32,734	24,639,316	24,672,050
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,466,756	1,466,756	0	1,006,121	1,006,121	0	460,635	460,635
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	12,275,306	1,700,627	13,975,933	12,275,306	1,166,545	13,441,851	0	534,082	534,082
		TOTAL INTANGIBLE PLANT	15,539,496	279,211,054	294,750,550	15,506,762	188,418,152	203,924,914	32,734	90,792,902	90,825,636
		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	139,586,246	139,586,246	0	91,275,446	91,275,446	0	48,310,800	48,310,800
1	312000	Boiler Plant	0	188,372,282	188,372,282	0	123,176,635	123,176,635	0	65,195,647	65,195,647
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,828,222	56,828,222	0	37,159,974	37,159,974	0	19,668,248	19,668,248
1	315000	Accessory Electric Equipment	0	29,605,565	29,605,565	0	19,359,079	19,359,079	0	10,246,486	10,246,486
1	316000	Miscellaneous Power Plant Equipment	0	17,175,322	17,175,322	0	11,230,943	11,230,943	0	5,944,379	5,944,379
		TOTAL STEAM PRODUCTION PLANT	0	435,152,879	435,152,879	0	284,546,467	284,546,467	0	150,606,412	150,606,412
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	87,166,155	87,166,155	0	56,997,949	56,997,949	0	30,168,206	30,168,206
1	332XXX	Reservoirs, Dams, & Waterways	0	194,789,462	194,789,462	0	127,372,829	127,372,829	0	67,416,633	67,416,633
1	333000	Waterwheels, Turbines, & Generators	0	235,772,736	235,772,736	0	154,171,792	154,171,792	0	81,600,944	81,600,944
1	334000	Accessory Electric Equipment	0	67,238,870	67,238,870	0	43,967,497	43,967,497	0	23,271,373	23,271,373
1	335XXX	Miscellaneous Power Plant Equipment	0	14,110,118	14,110,118	0	9,226,606	9,226,606	0	4,883,512	4,883,512
1	336000	Roads, Railroads, & Bridges	0	4,341,485	4,341,485	0	2,838,897	2,838,897	0	1,502,588	1,502,588
		TOTAL HYDRAULIC PRODUCTION PLANT	0	667,232,102	667,232,102	0	436,303,071	436,303,071	0	230,929,031	230,929,031
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,135,481	17,135,481	0	11,204,891	11,204,891	0	5,930,590	5,930,590
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,901	21,387,901	0	13,985,548	13,985,548	0	7,402,353	7,402,353
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	219,549,982	219,549,982	0	143,563,733	143,563,733	0	75,986,249	75,986,249
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	22,030,416	22,030,416	0	14,405,689	14,405,689	0	7,624,727	7,624,727
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	1,748,615	1,748,615	0	1,143,419	1,143,419	0	605,196	605,196
		TOTAL OTHER PRODUCTION PLANT	0	306,448,504	306,448,504	0	200,386,675	200,386,675	0	106,061,829	106,061,829
		TOTAL PRODUCTION PLANT	0	1,408,833,485	1,408,833,485	0	921,236,213	921,236,213	0	487,597,272	487,597,272

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,481,413	28,481,413	0	18,623,996	18,623,996	0	9,857,417	9,857,417
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,264,423	26,264,423	0	17,174,306	17,174,306	0	9,090,117	9,090,117
1	353XXX	Station Equipment	0	267,336,628	267,336,628	0	174,811,421	174,811,421	0	92,525,207	92,525,207
1	354000	Towers & Fixtures	0	17,256,772	17,256,772	0	11,284,203	11,284,203	0	5,972,569	5,972,569
1	355000	Poles & Fixtures	0	263,261,739	263,261,739	0	172,146,851	172,146,851	0	91,114,888	91,114,888
1	356000	Overhead Conductors & Devices	0	147,545,765	147,545,765	0	96,480,176	96,480,176	0	51,065,589	51,065,589
1	357000	Underground Conduit	0	3,092,285	3,092,285	0	2,022,045	2,022,045	0	1,070,240	1,070,240
1	358000	Underground Conductors & Devices	0	2,440,945	2,440,945	0	1,596,134	1,596,134	0	844,811	844,811
1	359000	Roads & Trails	0	2,082,113	2,082,113	0	1,361,494	1,361,494	0	720,619	720,619
TOTAL TRANSMISSION PLANT			0	757,762,083	757,762,083	0	495,500,626	495,500,626	0	262,261,457	262,261,457
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	2,599,739	0	2,599,739	360,020	0	360,020	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	33,973,012	0	33,973,012	27,250,785	0	27,250,785	6,722,227	0	6,722,227
3	362000	Station Equipment	135,353,186	3,079,512	138,432,698	90,602,778	2,174,228	92,777,006	44,750,408	905,284	45,655,692
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	406,946,553	0	406,946,553	264,178,162	0	264,178,162	142,768,391	0	142,768,391
99	365000	Overhead Conductors & Devices	269,164,981	0	269,164,981	171,259,148	0	171,259,148	97,905,833	0	97,905,833
99	366000	Underground Conduit	119,091,252	0	119,091,252	78,394,003	0	78,394,003	40,697,249	0	40,697,249
99	367000	Underground Conductors & Devices	209,810,304	0	209,810,304	139,252,593	0	139,252,593	70,557,711	0	70,557,711
99	368000	Line Transformers	270,019,764	0	270,019,764	186,416,581	0	186,416,581	83,603,183	0	83,603,183
99	369XXX	Services	174,007,528	0	174,007,528	114,233,049	0	114,233,049	59,774,479	0	59,774,479
99	371XXX	Installations on Customers' Premises	1,504,659	0	1,504,659	1,504,659	0	1,504,659	0	0	0
99	370XXX	Meters	57,417,444	0	57,417,444	34,326,809	0	34,326,809	23,090,635	0	23,090,635
99	373XXX	Street Light & Signal Systems	62,928,210	0	62,928,210	40,967,604	0	40,967,604	21,960,606	0	21,960,606
TOTAL DISTRIBUTION PLANT			1,753,357,433	3,079,512	1,756,436,945	1,157,448,588	2,174,228	1,159,622,816	595,908,845	905,284	596,814,129
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,653	7,553,782	9,084,435	827,894	5,181,517	6,009,411	702,759	2,372,265	3,075,024
4	390XXX	Structures & Improvements	17,148,357	91,638,843	108,787,200	8,807,461	62,859,664	71,667,125	8,340,896	28,779,179	37,120,075
4	391XXX	Office Furniture & Equipment	4,473,691	55,983,709	60,457,400	4,410,592	38,402,025	42,812,617	63,099	17,581,684	17,644,783
4	392XXX	Transportation Equipment	34,441,510	22,696,512	57,138,022	24,248,250	15,568,672	39,816,922	10,193,260	7,127,840	17,321,100
4	393000	Stores Equipment	429,075	3,798,252	4,227,327	253,731	2,605,411	2,859,142	175,344	1,192,841	1,368,185
4	394000	Tools, Shop & Garage Equipment	1,721,261	13,991,575	15,712,836	745,368	9,597,521	10,342,889	975,893	4,394,054	5,369,947
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	350,815	2,113,123	2,463,938	336,217	1,449,497	1,785,714	14,598	663,626	678,224
4	396XXX	Power Operated Equipment	24,219,847	9,362,378	33,582,225	14,386,333	6,422,123	20,808,456	9,833,514	2,940,255	12,773,769
4	397XXX	Communications Equipment	27,876,356	93,838,669	121,715,025	17,749,020	64,368,635	82,117,655	10,127,336	29,470,034	39,597,370
4	398000	Miscellaneous Equipment	13,522	533,329	546,851	0	365,837	365,837	13,522	167,492	181,014
TOTAL GENERAL PLANT			112,205,087	301,624,013	413,829,100	71,764,866	206,898,991	278,663,857	40,440,221	94,725,022	135,165,243
TOTAL PLANT IN SERVICE			1,881,102,016	2,750,510,147	4,631,612,163	1,244,720,216	1,814,228,210	3,058,948,426	636,381,800	936,281,937	1,572,663,737

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended January 31, 2019			
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	(305,866,239)	(305,866,239)	0	(200,005,934)	(200,005,934)	0	(105,860,305)	(105,860,305)
E-ADEP		Hydro Production Plant	0	(135,878,949)	(135,878,949)	0	(88,851,245)	(88,851,245)	0	(47,027,704)	(47,027,704)
E-ADEP		Other Production Plant	0	(128,721,399)	(128,721,399)	0	(84,170,923)	(84,170,923)	0	(44,550,476)	(44,550,476)
E-ADEP		Transmission Plant	0	(219,022,802)	(219,022,802)	0	(143,219,010)	(143,219,010)	0	(75,803,792)	(75,803,792)
E-ADEP		Distribution Plant	(568,958,660)	(184,399)	(569,143,059)	(350,416,579)	(130,191)	(350,546,770)	(218,542,081)	(54,208)	(218,596,289)
E-ADEP		General Plant	(40,506,235)	(107,089,795)	(147,596,030)	(24,700,178)	(73,458,245)	(98,158,423)	(15,806,057)	(33,631,550)	(49,437,607)
TOTAL ACCUMULATED DEPRECIATION			(609,464,895)	(896,763,583)	(1,506,228,478)	(375,116,757)	(589,835,548)	(964,952,305)	(234,348,138)	(306,928,035)	(541,276,173)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,875,067)	(13,875,067)	0	(9,072,907)	(9,072,907)	0	(4,802,160)	(4,802,160)
E-AAMT		Distribution-Franchises/Misc Intangibles	(261,619)	0	(261,619)	(261,619)	0	(261,619)	0	0	0
E-AAMT		General Plant - 303000	0	(2,319,388)	(2,319,388)	0	(1,588,316)	(1,588,316)	0	(731,072)	(731,072)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,912,285)	(52,164,555)	(55,076,840)	(2,889,512)	(35,782,277)	(38,671,789)	(22,773)	(16,382,278)	(16,405,051)
E-AAMT		General Plant - 390200, 396200	0	(146,958)	(146,958)	0	(100,806)	(100,806)	0	(46,152)	(46,152)
TOTAL ACCUMULATED AMORTIZATION			(3,173,904)	(68,505,968)	(71,679,872)	(3,151,131)	(46,544,306)	(49,695,437)	(22,773)	(21,961,662)	(21,984,435)
TOTAL ACCUMULATED DEPR/AMORT			(612,638,799)	(965,269,551)	(1,577,908,350)	(378,267,888)	(636,379,854)	(1,014,647,742)	(234,370,911)	(328,889,697)	(563,260,608)
NET ELECTRIC UTILITY PLANT before ADFIT			1,268,463,217	1,785,240,596	3,053,703,813	866,452,328	1,177,848,356	2,044,300,684	402,010,889	607,392,240	1,009,403,129
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	66,588	66,588	0	43,542	43,542	0	23,046	23,046
12		ADFIT - Electric Plant In Service (282900)	0	(549,352,334)	(549,352,334)	0	(367,763,920)	(367,763,920)	0	(181,588,414)	(181,588,414)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,920,668)	(62,920,668)	0	(43,160,432)	(43,160,432)	0	(19,760,236)	(19,760,236)
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	(6,498,029)	(6,498,029)	0	(4,249,061)	(4,249,061)	0	(2,248,968)	(2,248,968)
1		ADFIT - CDA Settlement Costs (283333)	0	249,523	249,523	0	163,163	163,163	0	86,360	86,360
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,325,433)	(1,325,433)	0	(887,311)	(887,311)	0	(438,122)	(438,122)
TOTAL ACCUMULATED DFIT			0	(620,718,865)	(620,718,865)	0	(416,497,791)	(416,497,791)	0	(204,221,074)	(204,221,074)
NET ELECTRIC UTILITY PLANT			1,268,463,217	1,164,521,731	2,432,984,948	866,452,328	761,350,565	1,627,802,893	402,010,889	403,171,166	805,182,055

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.603%	29.397%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.945%	33.055%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended January 31, 2019
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	1,268,463,217	1,164,521,731	2,432,984,948	866,452,328	761,350,565	1,627,802,893	402,010,889	403,171,166	805,182,055
	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	(147,272)	0	(147,272)	147,272	0	147,272
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)	(3,173,627)	0	(3,173,627)	(1,017,093)	0	(1,017,093)	(2,156,534)	0	(2,156,534)
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)	8,243,793	0	8,243,793	5,247,725	0	5,247,725	2,996,068	0	2,996,068
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)	1,771,933	0	1,771,933	0	0	0	1,771,933	0	1,771,933
99	ADFIT - Boulder Park Disallowed (190040)	173,894	0	173,894	0	0	0	173,894	0	173,894
99	Investment in WNP3 Exchange Power (124900, 124930)	1,530,877	0	1,530,877	1,530,877	0	1,530,877	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(275,177)	0	(275,177)	(275,177)	0	(275,177)	0	0	0
99	CDA Lake Settlement - WA (182382)	285,221	0	285,221	285,221	0	285,221	0	0	0
99	CDA Lake Settlement - ID (186382)	52,916	0	52,916	0	0	0	52,916	0	52,916
99	ADFIT - CDA Lake Settlement - Direct (283382)	(71,010)	0	(71,010)	(59,897)	0	(59,897)	(11,113)	0	(11,113)
99	CDA CDR Fund - Direct (182324)	20,747	0	20,747	20,747	0	20,747	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	146,665	0	146,665	136,762	0	136,762	9,903	0	9,903
99	ADFIT - Spokane River Relicensing (283322)	(30,785)	0	(30,785)	(28,709)	0	(28,709)	(2,076)	0	(2,076)
99	Spokane River PM&Es (182323)	132,960	0	132,960	86,843	0	86,843	46,117	0	46,117
99	ADFIT - Spokane River PM&Es (283323)	(27,936)	0	(27,936)	(18,251)	0	(18,251)	(9,685)	0	(9,685)
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)	(2,183,352)	0	(2,183,352)	(1,014,206)	0	(1,014,206)	(1,169,146)	0	(1,169,146)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,967,327)	0	(1,967,327)	(1,967,327)	0	(1,967,327)	0	0	0
C-WKC	Working Capital	81,892,270	0	81,892,270	53,911,946	0	53,911,946	27,980,324	0	27,980,324
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	79,649,228	1,099,927	80,749,155	52,975,684	754,495	53,730,179	26,673,544	345,432	27,018,976
	NET RATE BASE	1,348,112,445	1,165,621,658	2,513,734,103	919,428,012	762,105,060	1,681,533,072	428,684,433	403,516,598	832,201,031

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-1A
For Month Ended January 31, 2019	
Average of Monthly Averages 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	70.603%	29.397%
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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2019	
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	76,533	76,533		76,533	76,533		50,045	50,045		26,488	26,488	
1	Misc Intangible Plt (30300)	ED-AN	19,647	19,647		19,647	19,647		12,847	12,847		6,800	6,800	
Total Production/Transmission			96,180	96,180		96,180	96,180		62,892	62,892		33,288	33,288	
Distribution														
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489	489		489				
Total Distribution			2,502	2,502		2,502	2,502	2,502		2,502				
General Plant - 303000														
7,4		CD-AA	63,636	44,913	13,054	5,669	44,913	44,913		30,808	30,808	14,105	14,105	
9,1		CD-AN	812	632	180		632	632		413	413	219	219	
		GD-ID	1,245		1,245									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			68,437	45,545	16,551	6,341	45,545	45,545		31,221	31,221	14,324	14,324	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	2,339,484	1,651,161	479,898	208,425	1,651,161	1,651,161		1,132,614	1,132,614	518,547	518,547	
9,4		CD-AN	6,054	4,715	1,339		4,715	4,715		3,234	3,234	1,481	1,481	
9,4		CD-ID	656	511	145		511	511				511	511	
9,4		CD-WA	266,203	207,300	58,903		207,300	207,300	207,300		207,300		0	
4		ED-AN	204,458	204,458			204,458	204,458		140,248	140,248	64,210	64,210	
		ED-ID	0	0			0	0				0	0	
		ED-WA	38,389	38,389			38,389	38,389	38,389		38,389		0	
8		GD-AA	11,418		7,967	3,451								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			2,866,662	2,106,534	548,252	211,876	246,200	1,860,334	2,106,534	245,689	1,276,096	1,521,785	511	584,238
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	4,003	4,003			4,003	4,003		2,746	2,746	1,257	1,257	
		GD-OR	0			0								
Total General Plant - 390200, 396200			4,003	4,003	0	0	4,003	4,003		2,746	2,746	1,257	1,257	
Total Amortization Expense			3,037,784	2,254,764	564,803	218,217	248,702	2,006,062	2,254,764	248,191	1,372,955	1,621,146	511	633,107

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-1A
For Month Ended January 31, 2019	
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)	(305,866,239)	(305,866,239)			(305,866,239)	(305,866,239)		(200,005,934)	(200,005,934)		(105,860,305)	(105,860,305)	
1	Hydro (ED-AN)	(135,878,949)	(135,878,949)			(135,878,949)	(135,878,949)		(88,851,245)	(88,851,245)		(47,027,704)	(47,027,704)	
1	Other (ED-AN)	(128,721,399)	(128,721,399)			(128,721,399)	(128,721,399)		(84,170,923)	(84,170,923)		(44,550,476)	(44,550,476)	
Total Electric Production		(570,466,587)	(570,466,587)			(570,466,587)	(570,466,587)		(373,028,102)	(373,028,102)		(197,438,485)	(197,438,485)	
Electric Transmission														
1	ED-AN	(219,022,802)	(219,022,802)			(219,022,802)	(219,022,802)		(143,219,010)	(143,219,010)		(75,803,792)	(75,803,792)	
Total Electric Transmissic		(219,022,802)	(219,022,802)			(219,022,802)	(219,022,802)		(143,219,010)	(143,219,010)		(75,803,792)	(75,803,792)	
Electric Distribution														
3	ED-AN	(184,399)	(184,399)			(184,399)	(184,399)		(130,191)	(130,191)		(54,208)	(54,208)	
	ED-ID	(218,542,081)	(218,542,081)			(218,542,081)	(218,542,081)				(218,542,081)		(218,542,081)	
	ED-WA	(350,416,579)	(350,416,579)			(350,416,579)	(350,416,579)	(350,416,579)		(350,416,579)				
Total Electric Distribution		(569,143,059)	(569,143,059)			(568,958,660)	(184,399)	(569,143,059)	(350,416,579)	(130,191)	(350,546,770)	(218,542,081)	(54,208)	(218,596,289)
Gas Underground Storage														
	GD-AN	(16,486,765)		(16,486,765)										
	GD-OR	(1,168,732)			(1,168,732)									
Total Gas Underground S		(17,655,497)		(16,486,765)	(1,168,732)									
Gas Distribution														
	GD-AN	(1,795,591)		(1,795,591)										
	GD-ID	(79,513,210)		(79,513,210)										
	GD-WA	(147,813,593)		(147,813,593)										
	GD-OR	(112,097,818)			(112,097,818)									
Total Gas Distribution		(341,220,212)		(229,122,394)	(112,097,818)									
General Plant														
4	ED-AN	(48,446,518)	(48,446,518)			(48,446,518)	(48,446,518)		(33,231,889)	(33,231,889)		(15,214,629)	(15,214,629)	
	ED-ID	(10,977,304)	(10,977,304)			(10,977,304)	(10,977,304)				(10,977,304)		(10,977,304)	
	ED-WA	(21,123,111)	(21,123,111)			(21,123,111)	(21,123,111)	(21,123,111)			(21,123,111)			
7,4	CD-AA	(68,095,995)	(48,060,792)	(13,968,531)	(6,066,672)	(48,060,792)	(48,060,792)		(32,967,300)	(32,967,300)		(15,093,492)	(15,093,492)	
9,4	CD-AN	(13,589,415)	(10,582,485)	(3,006,930)		(10,582,485)	(10,582,485)		(7,259,056)	(7,259,056)		(3,323,429)	(3,323,429)	
9	CD-ID	(6,200,805)	(4,828,753)	(1,372,052)		(4,828,753)	(4,828,753)				(4,828,753)		(4,828,753)	
9	CD-WA	(4,593,462)	(3,577,067)	(1,016,395)		(3,577,067)	(3,577,067)	(3,577,067)		(3,577,067)				
8	GD-AA	(2,382,635)		(1,662,507)	(720,128)									
	GD-AN	(3,107,614)		(3,107,614)										
	GD-ID	(2,105,527)		(2,105,527)										
	GD-WA	(7,669,879)		(7,669,879)										
	GD-OR	(4,719,728)			(4,719,728)									
Total General Plant		(193,011,993)	(147,596,030)	(33,909,435)	(11,506,528)	(40,506,235)	(107,089,795)	(147,596,030)	(24,700,178)	(73,458,245)	(98,158,423)	(15,806,057)	(33,631,550)	(49,437,607)
Total Accumulated Depr		(1,910,520,150)	(1,506,228,478)	(279,518,594)	(124,773,078)	(609,464,895)	(896,763,583)	(1,506,228,478)	(375,116,757)	(589,835,548)	(964,952,305)	(234,348,138)	(306,928,035)	(541,276,173)

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	70.603%		29.397%				
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-AAMT-1A
For Month Ended January 31, 2019	
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	(12,016,421)	(12,016,421)			(12,016,421)	(12,016,421)		(7,857,538)	(7,857,538)		(4,158,883)	(4,158,883)		
1	Misc Intangible Plt (3030 ED-AN)	(1,858,646)	(1,858,646)			(1,858,646)	(1,858,646)		(1,215,369)	(1,215,369)		(643,277)	(643,277)		
Total Production/Transmission		(13,875,067)	(13,875,067)			(13,875,067)	(13,875,067)		(9,072,907)	(9,072,907)		(4,802,160)	(4,802,160)		
Distribution															
	Franchises (302000) ED-WA	(218,701)	(218,701)			(218,701)	(218,701)		(218,701)	(218,701)					
	Misc Intangible Plt (3030 ED-WA)	(42,918)	(42,918)			(42,918)	(42,918)		(42,918)	(42,918)					
Total Distribution		(261,619)	(261,619)			(261,619)	(261,619)		(261,619)	(261,619)					
General Plant - 303000															
7,4	CD-AA	(3,168,324)	(2,236,140)	(649,918)	(282,266)		(2,236,140)	(2,236,140)		(1,533,880)	(1,533,880)		(702,260)	(702,260)	
9,1	CD-AN	(106,902)	(83,248)	(23,654)			(83,248)	(83,248)		(54,436)	(54,436)		(28,812)	(28,812)	
	GD-ID	(101,953)		(101,953)											
	GD-WA	(217,188)		(217,188)											
	GD-OR	(97,091)			(97,091)										
Total General Plant - 303000		(3,691,458)	(2,319,388)	(992,713)	(379,357)		(2,319,388)	(2,319,388)		(1,588,316)	(1,588,316)		(731,072)	(731,072)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(68,039,508)	(48,020,924)	(13,956,944)	(6,061,640)		(48,020,924)	(48,020,924)		(32,939,953)	(32,939,953)		(15,080,971)	(15,080,971)	
9,4	CD-AN	(22,384)	(17,431)	(4,953)			(17,431)	(17,431)		(11,957)	(11,957)		(5,474)	(5,474)	
9	CD-ID	(29,244)	(22,773)	(6,471)			(22,773)	(22,773)					(22,773)	(22,773)	
9	CD-WA	(999,237)	(778,136)	(221,101)			(778,136)	(778,136)		(778,136)			0	0	
4	ED-AN	(4,126,200)	(4,126,200)				(4,126,200)	(4,126,200)		(2,830,367)	(2,830,367)		(1,295,833)	(1,295,833)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(2,111,376)	(2,111,376)				(2,111,376)	(2,111,376)		(2,111,376)	(2,111,376)				
8	GD-AA	(518,446)		(361,751)	(156,695)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(75,846,395)	(55,076,840)	(14,551,220)	(6,218,335)		(2,912,285)	(52,164,555)	(55,076,840)	(2,889,512)	(35,782,277)	(37,893,653)	(22,773)	(16,382,278)	(16,405,051)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(146,958)	(146,958)				(146,958)	(146,958)		(100,806)	(100,806)		(46,152)	(46,152)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(146,958)	(146,958)	0	0		0	(146,958)	(146,958)	0	(100,806)	(100,806)	0	(46,152)	(46,152)
Total Accumulated Amortization		(93,821,497)	(71,679,872)	(15,543,933)	(6,597,692)		(3,173,904)	(68,505,968)	(71,679,872)	(3,151,131)	(46,544,306)	(48,917,301)	(22,773)	(21,961,662)	(21,984,435)

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-1A
For Month Ended January 31, 2019	
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	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	2,019,601	714,277	340,480	517,967	1,572,724	202,956	96,745	147,176	446,877	0	0	0
	TOTAL ACCOUNT	16,061,974	827,894	702,759	7,553,781	9,084,434	2,961,534	96,745	2,185,467	5,243,746	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,242,350	1,106,086	2,481,812	4,654,452	8,242,350	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,313,150	0	0	0	0	19,313,150	0	0	19,313,150	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,511,484	0	0	78,702,575	78,702,575	0	0	22,874,351	22,874,351	0	9,934,558	9,934,558
9	CD-WA / ID / AN	28,048,586	7,701,375	5,859,084	8,281,816	21,842,275	2,188,285	1,664,813	2,353,213	6,206,311	0	0	0
	TOTAL ACCOUNT	170,861,988	8,807,461	8,340,896	91,638,843	108,787,200	21,501,435	1,664,813	25,227,564	48,393,812	3,746,418	9,934,558	13,680,976
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,553,334	409,741	0	2,143,593	2,553,334	0	0	0	0	0	0	0
99	GD-WA / ID / AN	835,839	0	0	0	0	835,839	0	0	835,839	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	76,080,704	0	0	53,696,239	53,696,239	0	0	15,606,435	15,606,435	0	6,778,030	6,778,030
9	CD-WA / ID / AN	5,403,447	4,000,852	63,099	143,876	4,207,827	1,136,810	17,929	40,881	1,195,620	0	0	0
	TOTAL ACCOUNT	85,229,681	4,410,593	63,099	55,983,708	60,457,400	1,972,649	17,929	15,895,968	17,886,546	0	6,885,735	6,885,735
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,830,442	22,239,941	9,405,633	15,184,868	46,830,442	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,768,693	0	0	0	0	9,386,846	2,586,258	1,795,589	13,768,693	0	0	0
99	GD-OR / AS	3,939,096	0	0	0	0	0	0	0	0	3,939,096	0	3,939,096
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	6,608,596	2,008,309	787,626	2,350,377	5,146,312	570,645	223,798	667,841	1,462,284	0	0	0
	TOTAL ACCOUNT	78,506,632	24,248,250	10,193,259	22,696,512	57,138,021	9,957,491	2,810,056	3,996,276	16,763,823	3,939,096	665,692	4,604,788

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2019	
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	377,829	5,721	7,854	364,254	377,829	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	24,642	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,943,302	248,010	167,490	3,433,998	3,849,498	70,470	47,591	975,743	1,093,804	0	0	
		TOTAL ACCOUNT	5,433,933	253,731	175,344	3,798,252	4,227,327	158,630	47,591	975,743	1,181,964	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,495,047	734,677	219,215	4,541,155	5,495,047	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,478,301	0	0	0	0	1,822,912	286,663	368,726	2,478,301	0	0	
99		GD-OR / AS	859,817	0	0	0	0	0	0	0	0	859,817	859,817	
8		GD-AA	4,741,117	0	0	0	0	0	0	3,308,162	3,308,162	0	1,432,955	
7		CD-AA	13,198,875	0	0	9,315,502	9,315,502	0	0	2,707,485	2,707,485	0	1,175,888	
9		CD-WA / ID / AN	1,158,665	10,691	756,678	134,918	902,287	3,038	215,004	38,336	256,378	0	0	
		TOTAL ACCOUNT	27,931,822	745,368	975,893	13,991,575	15,712,836	1,825,950	501,667	6,422,709	8,750,326	859,817	2,608,843	3,468,660
	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	1,462,282	336,217	14,598	1,111,467	1,462,282	0	0	0	0	0	0	
99		GD-WA / ID / AN	122,928	0	0	0	0	28,760	0	94,168	122,928	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	183,236	0	0	0	0	0	0	127,855	127,855	0	55,381	
7		CD-AA	1,417,997	0	0	1,000,794	1,000,794	0	0	290,874	290,874	0	126,329	
9		CD-WA / ID / AN	1,107	0	0	862	862	0	0	245	245	0	0	
		TOTAL ACCOUNT	3,228,467	336,217	14,598	2,113,123	2,463,938	28,760	0	513,142	541,902	40,917	181,710	222,627
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,154,229	14,133,959	9,501,623	8,518,647	32,154,229	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	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	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,354,779	252,374	331,891	470,742	1,055,007	71,710	94,304	133,758	299,772	0	0	
		TOTAL ACCOUNT	38,133,890	14,386,333	9,833,514	9,362,379	33,582,226	2,456,005	941,989	1,062,754	4,460,748	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2019	
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
-----------	---------------------	-------	-----------	-----------	-----------	-------	-----------	-----------	-----------	-------	-----------	-----------	-------

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2019	
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	66,445,396	12,710,997	7,178,545	46,555,854	66,445,396	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,353,915	0	0	0	0	881,350	472,565	0	1,353,915	0	0	0	0
99		GD-OR / AS	1,171,833	0	0	0	0	0	0	0	0	1,171,833	0	1,171,833	
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351	
7		CD-AA	55,074,810	0	0	38,870,699	38,870,699	0	0	11,297,496	11,297,496	0	4,906,615	4,906,615	
9		CD-WA/ ID / AN	21,058,559	5,038,024	2,948,792	8,412,116	16,398,932	1,431,515	837,876	2,390,236	4,659,627	0	0	0	
		TOTAL ACCOUNT	146,253,768	17,749,021	10,127,337	93,838,669	121,715,027	2,312,865	1,310,441	14,489,636	18,112,942	1,171,833	5,253,966	6,425,799	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	172,805	0	6,846	165,959	172,805	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	520,517	0	0	367,370	367,370	0	0	106,774	106,774	0	46,373	46,373	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	704,262	0	13,522	533,329	546,851	0	1,897	106,774	108,671	2,367	46,373	48,740	
		TOTAL GENERAL PLANT	572,460,258	71,764,868	40,440,221	301,624,012	413,829,101	43,175,319	7,393,128	70,876,033	121,444,480	10,677,468	26,509,209	37,186,677	

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
COMMON INTANGIBLE PLANT
For Month Ended January 31, 2019
Average of Monthly Averages Basis

Report ID:
C-IPL-1A

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	0	426,123	0	
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	14,478,146	2,309,036	0	12,169,110	14,478,146	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	693,574	0	0	0	0	0	0	483,948	483,948	0	209,626	
7		CD-AA	93,520,331	0	0	66,004,779	66,004,779	0	0	19,183,826	19,183,826	0	8,331,726	
9		CD-WA / ID / AN	405,160	0	32,734	282,776	315,510	0	9,301	80,349	89,650	0	0	
		TOTAL ACCOUNT	109,097,211	2,309,036	32,734	78,456,665	80,798,435	0	9,301	19,748,123	19,757,424	0	8,541,352	8,541,352
	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	2,078,205	0	0	1,466,756	1,466,756	0	0	426,302	426,302	0	185,147	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,078,205	0	0	1,466,756	1,466,756	0	0	426,302	426,302	0	185,147	185,147
	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-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	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	2,409,571	0	0	1,700,627	1,700,627	0	0	494,275	494,275	0	214,669	214,669
9		CD-WA / ID / AN	15,763,238	12,275,306	0	0	12,275,306	3,487,932	0	0	3,487,932	0	0	0
		TOTAL ACCOUNT	18,172,809	12,275,306	0	1,700,627	13,975,933	3,487,932	0	494,275	3,982,207	0	214,669	214,669
		TOTAL	285,207,416	14,904,058	32,734	192,931,993	207,868,785	4,510,526	788,906	49,966,312	55,265,744	426,123	21,646,764	22,072,887

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2019 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	(88,304,551)	(62,323,586)	(18,113,913)	(7,867,052)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(766,738)	(597,082)	(169,656)	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			(90,401,041)	(63,859,181)	(18,556,341)	(7,985,519)

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
COMMON WORKING CAPITAL
For Month Ended January 31, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	3,516,304	3,516,304	0	0	0	0	3,516,304
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	1	1	0	0	0	0	1
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	69,336,598	34,893,368	0	104,229,966	53,911,946	27,980,324	15,424,652	6,913,044	0
TOTAL		69,336,598	34,893,368	3,516,321	107,746,287	53,911,946	27,980,324	15,424,652	6,913,044	3,516,321

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						