

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	182,231,427	118,112,756	64,118,671
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,231,427	118,112,756	64,118,671
E-APL	Electric Net Rate Base	2,412,870,716	1,606,426,809	806,443,907
	<b>RATE OF RETURN</b>	<b>7.552%</b>	<b>7.353%</b>	<b>7.951%</b>

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
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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 - AMA Percent	02-01-2018 thru 01-31-2019	385,434 100.000%	252,952 65.628%	132,482 34.372%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2018 thru 01-31-2019	25,366,372 100.000%	17,294,418 68.179%	8,071,954 31.821%
	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 Percent		400.000%	274.381%	125.619%
				100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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
		<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>79.813%</b>	<b>14.400%</b>	<b>5.787%</b>
		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
		<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>74.155%</b>	<b>17.989%</b>	<b>7.856%</b>
		Number of Customers at		742,617	387,662	251,894	103,061
		<b>Percentage</b>		<b>100.000%</b>	<b>52.202%</b>	<b>33.920%</b>	<b>13.878%</b>
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		<b>Percentage</b>		<b>100.000%</b>	<b>76.142%</b>	<b>15.742%</b>	<b>8.116%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

7

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	01-01-2018 thru 01-31-2019	1,149,670,803	777,434,639	372,236,164	
				100.000%	67.622%	32.378%	
11		Book Depreciation Percent	02-01-2018 thru 01-31-2019	113,245,614	74,184,202	39,061,412	
				100.000%	65.507%	34.493%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	01-01-2018 thru 01-31-2019	2,963,576,806 100.000%	1,973,268,629 66.584%	990,308,177 33.416%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2018 thru 01-31-2019	253,466,334 100.000%	169,561,574 66.897%	83,904,760 33.103%
14		Net Allocated Schedule M's - AMA Percent	02-01-2018 thru 01-31-2019	-105,322,881 100.000%	-67,888,497 64.458%	-37,434,384 35.542%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	367,470,804	0	367,470,804	247,417,798	0	247,417,798	120,053,006	0	120,053,006
99	442200	Commercial - Firm & Int.	313,322,533	0	313,322,533	221,442,241	0	221,442,241	91,880,292	0	91,880,292
1	442300	Industrial	103,376,841	0	103,376,841	61,439,972	0	61,439,972	41,936,869	0	41,936,869
99	444000	Public Street & Highway Lighting	7,569,255	0	7,569,255	4,853,543	0	4,853,543	2,715,712	0	2,715,712
99	448000	Interdepartmental Revenue	1,391,626	0	1,391,626	1,111,687	0	1,111,687	279,939	0	279,939
99	499XXX	Unbilled Revenue	6,163,222	0	6,163,222	3,684,121	0	3,684,121	2,479,101	0	2,479,101
		TOTAL SALES TO ULTIMATE CUSTOMERS	799,294,281	0	799,294,281	539,949,362	0	539,949,362	259,344,919	0	259,344,919
1	447XXX	Sales for Resale	0	84,732,272	84,732,272	0	55,406,433	55,406,433	0	29,325,839	29,325,839
		TOTAL SALES OF ELECTRICITY	799,294,281	84,732,272	884,026,553	539,949,362	55,406,433	595,355,795	259,344,919	29,325,839	288,670,758
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(373,827)	0	(373,827)	(373,827)	0	(373,827)	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(14,276,797)	5,708,219	(8,568,578)	(8,411,486)	3,746,190	(4,665,296)	(5,865,311)	1,962,029	(3,903,282)
99	451000	Miscellaneous Service Revenue	302,015	0	302,015	174,569	0	174,569	127,446	0	127,446
1	453000	Sales of Water & Water Power	0	514,750	514,750	0	336,595	336,595	0	178,155	178,155
1	454000	Rent from Electric Property	3,064,150	88,761	3,152,911	1,763,024	58,041	1,821,065	1,301,126	30,720	1,331,846
1	454100	Rent from Trnsmmission Joint Use	30,512	0	30,512	13,789	0	13,789	16,723	0	16,723
1	456XXX	Other Electric Revenues	7,497,479	89,376,078	96,873,557	7,090,286	58,443,017	65,533,303	407,193	30,933,061	31,340,254
		TOTAL OTHER OPERATING REVENUE	(3,756,468)	95,687,808	91,931,340	256,355	62,583,843	62,840,198	(4,012,823)	33,103,965	29,091,142
		TOTAL ELECTRIC REVENUE	795,537,813	180,420,080	975,957,893	540,205,717	117,990,276	658,195,993	255,332,096	62,429,804	317,761,900

			***** 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	436,193	436,193	0	285,227	285,227	0	150,966	150,966
1	501XXX	Fuel	0	28,097,978	28,097,978	0	18,373,268	18,373,268	0	9,724,710	9,724,710
1	502000	Steam Expense	0	3,886,351	3,886,351	0	2,541,285	2,541,285	0	1,345,066	1,345,066
1	505000	Electric Expense	0	1,098,295	1,098,295	0	718,175	718,175	0	380,120	380,120
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,232,877	3,232,877	0	2,113,978	2,113,978	0	1,118,899	1,118,899
1	507000	Rent	0	32,744	32,744	0	21,411	21,411	0	11,333	11,333
MAINTENANCE											
1	510000	Supervision & Engineering	0	534,078	534,078	0	349,234	349,234	0	184,844	184,844
1	511000	Structures	0	552,494	552,494	0	361,276	361,276	0	191,218	191,218
1	512000	Boiler Plant	0	5,459,999	5,459,999	0	3,570,293	3,570,293	0	1,889,706	1,889,706
1	513000	Electric Plant	0	1,441,863	1,441,863	0	942,834	942,834	0	499,029	499,029
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	966,937	966,937	0	632,280	632,280	0	334,657	334,657
TOTAL STEAM POWER GENERATION EXP			0	45,739,809	45,739,809	0	29,909,261	29,909,261	0	15,830,548	15,830,548
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,102,955	3,102,955	0	2,029,022	2,029,022	0	1,073,933	1,073,933
1	536000	Water for Power	0	1,157,372	1,157,372	0	756,806	756,806	0	400,566	400,566
1	537000	Hydraulic Expense	4,056,485	4,613,802	8,670,287	2,660,472	3,016,965	5,677,437	1,396,013	1,596,837	2,992,850
1	538000	Electric Expense	0	7,481,607	7,481,607	0	4,892,223	4,892,223	0	2,589,384	2,589,384
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,218,212	1,218,228	0	796,589	796,589	16	421,623	421,639
1	540000	Rent	0	1,446,561	1,446,561	0	945,906	945,906	0	500,655	500,655
1	540100	MT Trust Funds Land Settlement Rents	4,906,800	0	4,906,800	3,206,760	0	3,206,760	1,700,040	0	1,700,040
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,361,625	1,361,625	0	890,367	890,367	0	471,258	471,258
1	542000	Structures	0	461,035	461,035	0	301,471	301,471	0	159,564	159,564
1	543000	Reservoirs, Dams, & Waterways	0	2,417,702	2,417,702	0	1,580,935	1,580,935	0	836,767	836,767
1	544000	Electric Plant	0	3,737,444	3,737,444	0	2,443,915	2,443,915	0	1,293,529	1,293,529
1	545000	Miscellaneous Hydraulic Plant	0	1,376,160	1,376,160	0	899,871	899,871	0	476,289	476,289
TOTAL HYDRO POWER GENERATION EXP			8,963,301	28,374,475	37,337,776	5,867,232	18,554,070	24,421,302	3,096,069	9,820,405	12,916,474
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	385,302	385,302	0	251,949	251,949	0	133,353	133,353
1	547XXX	Fuel	0	61,793,591	61,793,591	0	40,406,829	40,406,829	0	21,386,762	21,386,762
1	548000	Generation Expense	0	2,436,412	2,436,412	0	1,593,170	1,593,170	0	843,242	843,242
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	401,683	401,683	0	262,661	262,661	0	139,022	139,022
1	550000	Rent	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
MAINTENANCE											
1	551000	Supervision & Engineering	0	700,081	700,081	0	457,783	457,783	0	242,298	242,298
1	552000	Structures	0	60,286	60,286	0	39,421	39,421	0	20,865	20,865
1	553000	Generating & Electric Equipment	0	4,101,748	4,101,748	0	2,682,133	2,682,133	0	1,419,615	1,419,615
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	358,219	358,219	0	234,239	234,239	0	123,980	123,980
TOTAL OTHER POWER GENERATION EXP			0	70,203,500	70,203,500	0	45,906,069	45,906,069	0	24,297,431	24,297,431



			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	22,718	133,004,889	133,027,607	22,718	86,971,896	86,994,614	0	46,032,993	46,032,993
1	556000	System Control & Load Dispatching	0	720,637	720,637	0	471,225	471,225	0	249,412	249,412
E-557	557XXX	Other Expense	9,782,246	63,618,725	73,400,971	9,838,819	41,600,283	51,439,102	(56,573)	22,018,442	21,961,869
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>9,804,964</b>	<b>197,344,251</b>	<b>207,149,215</b>	<b>9,861,537</b>	<b>129,043,404</b>	<b>138,904,941</b>	<b>(56,573)</b>	<b>68,300,847</b>	<b>68,244,274</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>18,768,265</b>	<b>341,662,035</b>	<b>360,430,300</b>	<b>15,728,769</b>	<b>223,412,804</b>	<b>239,141,573</b>	<b>3,039,496</b>	<b>118,249,231</b>	<b>121,288,727</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,396,131	2,396,131	0	1,566,830	1,566,830	0	829,301	829,301
1	561000	Load Dispatching	0	3,279,563	3,279,563	0	2,144,506	2,144,506	0	1,135,057	1,135,057
1	562000	Station Expense	0	521,219	521,219	0	340,825	340,825	0	180,394	180,394
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	446,667	446,667	0	292,076	292,076	0	154,591	154,591
1	565XXX	Transmission of Electricity by Others	0	17,464,303	17,464,303	0	11,419,908	11,419,908	0	6,044,395	6,044,395
1	566000	Miscellaneous Transmission Expense	0	2,845,462	2,845,462	0	1,860,648	1,860,648	0	984,814	984,814
1	567000	Rent	0	191,948	191,948	0	125,515	125,515	0	66,433	66,433
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	688,528	688,528	0	450,228	450,228	0	238,300	238,300
1	569000	Structures	774	789,647	790,421	19	516,350	516,369	755	273,297	274,052
1	570000	Station Equipment	0	865,404	865,404	0	565,888	565,888	0	299,516	299,516
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	8,221	1,362,427	1,370,648	0	890,891	890,891	8,221	471,536	479,757
1	572000	Underground Lines	0	188	188	0	123	123	0	65	65
1	573000	Service Miscellaneous	0	101,614	101,614	0	66,445	66,445	0	35,169	35,169
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>8,995</b>	<b>30,953,101</b>	<b>30,962,096</b>	<b>19</b>	<b>20,240,233</b>	<b>20,240,252</b>	<b>8,976</b>	<b>10,712,868</b>	<b>10,721,844</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2019  
 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-Production	0	30,174,647	30,174,647	0	19,731,202	19,731,202	0	10,443,445	10,443,445
E-DEPX		Depreciation Expense-Transmission	0	12,930,228	12,930,228	0	8,455,076	8,455,076	0	4,475,152	4,475,152
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,152,930	1,152,930	0	753,901	753,901	0	399,029	399,029
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	952,679	0	952,679	0	0	0	952,679	0	952,679
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	235,945	0	235,945	185,618	0	185,618	50,327	0	50,327
99	407403	Amortization of Dissallowed K.F. Plant	(128,984)	0	(128,984)	(128,984)	0	(128,984)	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	(2,766,589)	0	(2,766,589)	(1,885,019)	0	(1,885,019)	(881,570)	0	(881,570)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	978,724	0	978,724	0	0	0	978,724	0	978,724
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	27,411	0	27,411	27,411	0	27,411	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	26,207,897	26,207,897	0	17,137,344	17,137,344	0	9,070,553	9,070,553
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,794,691	71,574,092	74,368,783	774,362	46,802,299	47,576,661	2,020,329	24,771,793	26,792,122
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	21,571,951	444,189,228	465,761,179	16,503,150	290,455,336	306,958,486	5,068,801	153,733,892	158,802,693

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	733,164	3,175,967	3,909,131	531,314	2,165,343	2,696,657	201,850	1,010,624	1,212,474
3	582000	Station Expense	736,381	49,724	786,105	421,542	33,901	455,443	314,839	15,823	330,662
3	583000	Overhead Line Expense	2,217,156	397,420	2,614,576	1,448,552	270,957	1,719,509	768,604	126,463	895,067
3	584000	Underground Line Expense	1,528,100	0	1,528,100	855,962	0	855,962	672,138	0	672,138
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	5,584	0	5,584	5,584	0	5,584	0	0	0
3	586000	Meter Expense	1,954,486	62,843	2,017,329	1,538,475	42,846	1,581,321	416,011	19,997	436,008
3	587000	Customer Installations Expense	720,241	133,198	853,439	504,669	90,813	595,482	215,572	42,385	257,957
3	588000	Miscellaneous Distribution Expense	4,689,693	3,921,482	8,611,175	2,904,238	2,673,627	5,577,865	1,785,455	1,247,855	3,033,310
3	589000	Rent	5,953	234,364	240,317	5,952	159,787	165,739	1	74,577	74,578
MAINTENANCE:											
3	590000	Supervision & Engineering	247,599	1,031,081	1,278,680	147,787	702,981	850,768	99,812	328,100	427,912
3	591000	Structures	470,956	4,394	475,350	282,889	2,996	285,885	188,067	1,398	189,465
3	592000	Station Equipment	749,133	140,050	889,183	461,204	95,485	556,689	287,929	44,565	332,494
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,774,380	9,544	9,783,924	7,116,793	6,507	7,123,300	2,657,587	3,037	2,660,624
3	594000	Underground Lines	823,182	0	823,182	554,056	0	554,056	269,126	0	269,126
3	595000	Line Transformers	373,598	0	373,598	289,174	0	289,174	84,424	0	84,424
3	596000	Street Light & Signal System Maintenance Exp	190,804	0	190,804	158,737	0	158,737	32,067	0	32,067
3	597000	Meters	30,404	0	30,404	24,649	0	24,649	5,755	0	5,755
3	598000	Miscellaneous Distribution Expense	18,454	211,372	229,826	(54,263)	144,111	89,848	72,717	67,261	139,978
TOTAL DISTRIBUTION OPERATING EXP			25,366,372	9,371,439	34,737,811	17,294,418	6,389,354	23,683,772	8,071,954	2,982,085	11,054,039
E-DEPX		Depreciation Expense-Distribution	50,063,093	60,053	50,123,146	32,277,722	40,944	32,318,666	17,785,371	19,109	17,804,480
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,004,470	0	55,004,470	48,081,236	0	48,081,236	6,923,234	0	6,923,234
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,097,582	60,053	105,157,635	80,388,977	40,944	80,429,921	24,708,605	19,109	24,727,714
TOTAL DISTRIBUTION EXPENSES			130,463,954	9,431,492	139,895,446	97,683,395	6,430,298	104,113,693	32,780,559	3,001,194	35,781,753

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2019  
 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
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	187,064	187,064	0	122,766	122,766	0	64,298	64,298
2	902000	Meter Reading Expenses	2,916,126	151,795	3,067,921	2,742,796	99,620	2,842,416	173,330	52,175	225,505
2	903XXX	Customer Records & Collection Expenses	2,525,309	7,656,953	10,182,262	1,794,649	5,025,105	6,819,754	730,660	2,631,848	3,362,508
2	904000	Uncollectible Accounts	0	1,981,634	1,981,634	0	1,300,507	1,300,507	0	681,127	681,127
2	905000	Misc Customer Accounts	0	304,577	304,577	0	199,888	199,888	0	104,689	104,689
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,441,435</b>	<b>10,282,023</b>	<b>15,723,458</b>	<b>4,537,445</b>	<b>6,747,886</b>	<b>11,285,331</b>	<b>903,990</b>	<b>3,534,137</b>	<b>4,438,127</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	36,959,420	244,506	37,203,926	26,671,502	160,464	26,831,966	10,287,918	84,042	10,371,960
2	909000	Advertising	36,109	1,008,889	1,044,998	35,119	662,114	697,233	990	346,775	347,765
2	910000	Misc Customer Service & Info Exp	0	429,978	429,978	0	282,186	282,186	0	147,792	147,792
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>36,995,529</b>	<b>1,683,373</b>	<b>38,678,902</b>	<b>26,706,621</b>	<b>1,104,764</b>	<b>27,811,385</b>	<b>10,288,908</b>	<b>578,609</b>	<b>10,867,517</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>58,715</b>	<b>0</b>	<b>58,715</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	650,855	32,371,702	33,022,557	480,943	22,205,369	22,686,312	169,912	10,166,333	10,336,245
4	921000	Office Supplies & Expenses	36,260	4,738,915	4,775,175	36,260	3,250,659	3,286,919	0	1,488,256	1,488,256
4	922000	Admin Exp Transferred--Credit	0	(120,419)	(120,419)	0	(82,601)	(82,601)	0	(37,818)	(37,818)
4	923000	Outside Services Employed	123,668	9,168,424	9,292,092	118,584	6,289,080	6,407,664	5,084	2,879,344	2,884,428
4	924000	Property Insurance Premium	0	1,280,549	1,280,549	0	878,393	878,393	0	402,156	402,156
4	925XXX	Injuries and Damages	310	3,327,781	3,328,091	155	2,282,691	2,282,846	155	1,045,090	1,045,245
4	926XXX	Employee Pensions and Benefits	4,762	1,716,539	1,721,301	4,762	1,177,460	1,182,222	0	539,079	539,079
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,329,276	3,821,296	6,150,572	1,565,733	2,498,745	4,064,478	763,543	1,322,551	2,086,094
4	930000	Miscellaneous General Expenses	137,826	4,317,446	4,455,272	93,396	2,961,552	3,054,948	44,430	1,355,894	1,400,324
4	931000	Rents	3,850	344,533	348,383	0	236,332	236,332	3,850	108,201	112,051
4	935000	Maintenance of General Plant	987,541	11,565,096	12,552,637	496,781	7,933,078	8,429,859	490,760	3,632,018	4,122,778
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,275,548</b>	<b>72,531,862</b>	<b>76,807,410</b>	<b>2,796,614</b>	<b>49,630,758</b>	<b>52,427,372</b>	<b>1,478,934</b>	<b>22,901,104</b>	<b>24,380,038</b>

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Twelve Months Ended January 31, 2019  
 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	1,644,690	18,273,852	19,918,542	1,112,562	12,534,949	13,647,511	532,128	5,738,903	6,271,031
E-AMTX		Amortization Expense-General Plant - 303000	0	460,022	460,022	0	315,309	315,309	0	144,713	144,713
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,452,040	21,245,174	22,697,214	1,444,169	14,573,127	16,017,296	7,871	6,672,047	6,679,918
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,030	48,030	0	32,946	32,946	0	15,084	15,084
99	407229	Idaho Earnings Test Amortization	(1,345,806)	0	(1,345,806)	0	0	0	(1,345,806)	0	(1,345,806)
99	407230	Tax Reform Amortization	(4,127,631)	0	(4,127,631)	(4,127,631)	0	(4,127,631)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,352	57,444	11,315	30,197	41,512	777	15,155	15,932
99	407319	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
99	407332	Existing Meters Excess Deprec. Deferral	234,739	0	234,739	234,739	0	234,739	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(774,039)	0	(774,039)	(527,265)	0	(527,265)	(246,774)	0	(246,774)
99	407436	Regulatory Credit - AMI	(2,832,064)	0	(2,832,064)	(2,832,064)	0	(2,832,064)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(4,549,170)	40,072,430	35,523,260	(3,886,770)	27,486,528	23,599,758	(662,400)	12,585,902	11,923,502
TOTAL ADMIN & GENERAL EXPENSES			(273,622)	112,604,292	112,330,670	(1,090,156)	77,117,286	76,027,130	816,534	35,487,006	36,303,540
TOTAL EXPENSES BEFORE FIT			194,257,962	578,190,408	772,448,370	144,399,170	381,855,570	526,254,740	49,858,792	196,334,838	246,193,630
NET OPERATING INCOME (LOSS) BEFORE FIT					203,509,523			131,941,253			71,568,270
E-FIT		FEDERAL INCOME TAX			22,239,311			13,978,670			8,260,641
E-FIT		DEFERRED FEDERAL INCOME TAX			(476,427)			166,830			(643,257)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					182,231,427			118,112,756			64,118,671

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%		65.628%	34.372%
E-ALL	3	Direct Distribution Operating Expense	100.000%		68.179%	31.821%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months 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	39,029	981,300	1,020,329	37,529	641,672	679,201	1,500	339,628	341,128
1	456010	Other Electric Rev-Financial	0	2,519,246	2,519,246	0	1,647,335	1,647,335	0	871,911	871,911
1	456015	Other Electric Rev-CT Fuel Sales	0	35,445,061	35,445,061	0	23,177,525	23,177,525	0	12,267,536	12,267,536
1	456016	Other Electric Rev-Resource Opt	0	3,448,343	3,448,343	0	2,254,871	2,254,871	0	1,193,472	1,193,472
1	456017	Other Electric Rev-Non Resource	0	61,661	61,661	0	40,320	40,320	0	21,341	21,341
1	456018	Other Electric Rev-Extraction	0	796,590	796,590	0	520,890	520,890	0	275,700	275,700
1	456020	Other Electric Rev-Sale of Excess	0	313,976	313,976	0	205,309	205,309	0	108,667	108,667
1	456100	Transmission Revenue of Others	0	12,710,195	12,710,195	0	8,311,197	8,311,197	0	4,398,998	4,398,998
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,363,846	2,363,846	0	1,545,719	1,545,719	0	818,127	818,127
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	(1,435,196)	0	(1,435,196)	(1,435,196)	0	(1,435,196)	0	0	0
1	456328	Residential Decoupling Deferral	10,660,105	0	10,660,105	8,592,932	0	8,592,932	2,067,173	0	2,067,173
1	456329	Amortization Res Decoupling Deferral	(7,256,106)	0	(7,256,106)	(6,086,822)	0	(6,086,822)	(1,169,284)	0	(1,169,284)
1	456338	Non-res Decoupling Deferred Rev	8,098,196	0	8,098,196	6,759,810	0	6,759,810	1,338,386	0	1,338,386
1	456339	Amortization Non-res Decoupling	(2,765,234)	0	(2,765,234)	(883,871)	0	(883,871)	(1,881,363)	0	(1,881,363)
1	456700	Other Electric Rev-Low Voltage	156,685	0	156,685	105,904	0	105,904	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,749,361	1,749,361	0	1,143,907	1,143,907	0	605,454	605,454
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,323,918)	(6,323,918)	0	(4,135,210)	(4,135,210)	0	(2,188,708)	(2,188,708)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,323,918	6,323,918	0	4,135,210	4,135,210	0	2,188,708	2,188,708
1	456730	Other Elec Rev-Intraco Thermal	0	28,062,499	28,062,499	0	18,350,068	18,350,068	0	9,712,431	9,712,431
TOTAL ACCOUNT 456			7,497,479	89,376,078	96,873,557	7,090,286	58,443,017	65,533,303	407,193	30,933,061	31,340,254

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	126,190,742	126,190,742	0	82,516,126	82,516,126	0	43,674,616	43,674,616
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	36,955	59,673	22,718	24,165	46,883	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	(614,508)	(614,508)	0	(401,827)	(401,827)	0	(212,681)	(212,681)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,028,528	5,028,528	0	3,288,154	3,288,154	0	1,740,374	1,740,374
1	555710	Intercompany Purchase	0	2,363,172	2,363,172	0	1,545,278	1,545,278	0	817,894	817,894
TOTAL ACCOUNT 555			22,718	133,004,889	133,027,607	22,718	86,971,896	86,994,614	0	46,032,993	46,032,993

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	5,847	6,928,658	6,934,505	5,847	4,530,649	4,536,496	0	2,398,009	2,398,009
1	557010	Other Power Supply Expense - Financial	0	10,560,187	10,560,187	0	6,905,306	6,905,306	0	3,654,881	3,654,881
1	557018	Merchandise Processing Fee	0	47,644	47,644	0	31,154	31,154	0	16,490	16,490
1	557150	Fuel - Economic Dispatch	0	1,657,084	1,657,084	0	1,083,567	1,083,567	0	573,517	573,517
1	557160	Power Supply Expense - Miscellaneous	0	968	968	0	633	633	0	335	335
99	557161	Unbilled Add-Ons	(352,396)	0	(352,396)	0	0	0	(352,396)	0	(352,396)
1	557165	Other Resource Costs-CAISO Charges	0	122,449	122,449	0	80,069	80,069	0	42,380	42,380
1	557170	Broker Fees - Power	0	442,595	442,595	0	289,413	289,413	0	153,182	153,182
1	557171	REC Broker Fees	0	44,427	44,427	0	29,051	29,051	0	15,376	15,376
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	9,489,841	0	9,489,841	9,489,841	0	9,489,841	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,229,403	0	2,229,403	2,229,403	0	2,229,403	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,383,770)	0	(2,383,770)	(2,383,770)	0	(2,383,770)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	7,718,282	0	7,718,282	0	0	0	7,718,282	0	7,718,282
99	557390	Idaho PCA Amortization	(7,743,639)	0	(7,743,639)	0	0	0	(7,743,639)	0	(7,743,639)
1	557395	Optional Renewable Power Expense Offset	0	722	722	0	472	472	0	250	250
1	557610	Other Expenses - Exposure	0	(5,678)	(5,678)	0	(3,713)	(3,713)	0	(1,965)	(1,965)
1	557700	Turbine Gas Bookout Expense	0	8,319,403	8,319,403	0	5,440,058	5,440,058	0	2,879,345	2,879,345
1	557711	Turbine Gas Bookout Offset	0	(8,319,403)	(8,319,403)	0	(5,440,058)	(5,440,058)	0	(2,879,345)	(2,879,345)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	43,819,669	43,819,669	0	28,653,682	28,653,682	0	15,165,987	15,165,987
TOTAL ACCOUNT 557			9,782,246	63,618,725	73,400,971	9,838,819	41,600,283	51,439,102	(56,573)	22,018,442	21,961,869

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	376,220	244,506	620,726	288,424	160,464	448,888	87,796	84,042	171,838
99	908600	Public Purpose Tariff Rider Expense Offset	35,776,804	0	35,776,804	25,708,035	0	25,708,035	10,068,769	0	10,068,769
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	631,986	0	631,986	500,633	0	500,633	131,353	0	131,353
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			36,959,420	244,506	37,203,926	26,671,502	160,464	26,831,966	10,287,918	84,042	10,371,960

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.628%	34.372%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months 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	2,412,870,716	1,606,426,809	806,443,907
	Interest Deduction for FIT Calculation	69,546,611	46,393,606	23,153,005
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months 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	975,957,893	658,195,993	317,761,900
E-OPS	Less: Operating & Maintenance Expense	557,398,692	374,648,400	182,750,292
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,837,311	86,387,760	47,449,551
E-OTX	Less: Taxes Other than FIT	81,212,367	65,218,580	15,993,787
	Net Operating Income Before FIT	203,509,523	131,941,253	71,568,270
E-INT	Less: Interest Expense	69,546,611	46,393,606	23,153,005
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(28,061,433)	(19,125,112)	(8,936,321)
	Taxable Net Operating Income	105,901,479	66,565,095	39,336,384
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	22,239,311	13,978,670	8,260,641
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	22,239,311	13,978,670	8,260,641
E-DTE	Deferred FIT	(476,427)	166,830	(643,257)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	21,278,096	13,828,497	7,449,599

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	53,189,846	84,344,935	137,534,781	34,864,477	56,437,453	91,301,930	18,325,369	27,907,482	46,232,851
12	997001 Contributions In Aid of Construction	0	6,469,579	6,469,579	0	4,307,704	4,307,704	0	2,161,875	2,161,875
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	1,349,514	1,349,514	0	925,699	925,699	0	423,815	423,815
99	997007 Idaho PCA	(20,066)	0	(20,066)	0	0	0	(20,066)	0	(20,066)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,116)	(22,116)	0	(11,706)	(11,706)
4	997015 Airplane Lease Payments	0	101,891	101,891	0	69,892	69,892	0	31,999	31,999
12	997016 Redemption Expense Amortization	0	1,094,389	1,094,389	0	728,688	728,688	0	365,701	365,701
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	5,037,907	7,660	5,045,567	3,307,018	5,254	3,312,272	1,730,889	2,406	1,733,295
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(608,909)	(608,909)	0	(417,681)	(417,681)	0	(191,228)	(191,228)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(128,984)	0	(128,984)	(128,984)	0	(128,984)	0	0	0
2	997027 Uncollectibles	0	(116,383)	(116,383)	0	(76,380)	(76,380)	0	(40,003)	(40,003)
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	(7,371,985)	0	(7,371,985)	(7,011,780)	0	(7,011,780)	(360,205)	0	(360,205)
12	997032 Interest Rate Swaps	0	(16,509,562)	(16,509,562)	0	(10,992,727)	(10,992,727)	0	(5,516,835)	(5,516,835)
4	997033 BPA Residential Exchange	82,044	0	82,044	47,858	0	47,858	34,186	0	34,186
99	997034 Montana Hydro Settlement	4,906,800	0	4,906,800	3,206,760	0	3,206,760	1,700,040	0	1,700,040
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	9,589,517	0	9,589,517	9,589,517	0	9,589,517	0	0	0
1	997044 Non-Monetary Power Costs	0	(614,508)	(614,508)	0	(401,827)	(401,827)	0	(212,681)	(212,681)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(493,034)	0	(493,034)	(498,222)	0	(498,222)	5,188	0	5,188
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	3,562,771	3,562,771	0	2,372,235	2,372,235	0	1,190,536	1,190,536
11	997049 Tax Depreciation	0	(147,333,426)	(147,333,426)	0	(96,513,707)	(96,513,707)	0	(50,819,719)	(50,819,719)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(33,333)	33,333	0	0	21,796	21,796	(33,333)	11,537	(21,796)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	578,104	730,222	30,975	305,982	336,957

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	
99	997065	Amortization - Unbilled Revenue Add-Ins	(29,891)	0	(29,891)	131,089	0	131,089	(160,980)	0	(160,980)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	
1	997068	Noxon	0	0	0	0	0	0	0	0	
1	997069	Lancaster Deferral	0	0	0	0	0	0	0	0	
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	
11	997080	Book Transportation Depreciation	0	8,757,455	8,757,455	0	5,736,746	5,736,746	0	3,020,709	3,020,709
4	997081	Deferred Compensation	0	(1,089,593)	(1,089,593)	0	(747,406)	(747,406)	0	(342,187)	(342,187)
4	997082	Meal Disallowances	0	515,875	515,875	0	353,864	353,864	0	162,011	162,011
4	997083	Paid Time Off	0	194,702	194,702	0	133,556	133,556	0	61,146	61,146
2	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088	Deferred O&M Colstrip & CS2	1,931,403	0	1,931,403	0	0	0	1,931,403	0	1,931,403
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	(197,608)	0	(197,608)	(197,608)	0	(197,608)	0	0	0
1	997096	CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	997097	BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	373,826	0	373,826	373,826	0	373,826	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(163,364)	(163,364)	0	(106,824)	(106,824)	0	(56,540)	(56,540)
99	997100	WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101	Repairs 481 (a)	0	(34,045,278)	(34,045,278)	0	(22,262,207)	(22,262,207)	0	(11,783,071)	(11,783,071)
1	997102	Amort Idaho Earnings Test (254229)	(1,399,605)	0	(1,399,605)	0	0	0	(1,399,605)	0	(1,399,605)
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
1	997106	Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107	MDM System	(2,597,325)	0	(2,597,325)	(2,597,325)	0	(2,597,325)	0	0	0
2	997108	Provision for Rate Refund-Tax Reform	14,425,383	(5,708,219)	8,717,164	8,474,090	(3,746,190)	4,727,900	5,951,293	(1,962,029)	3,989,264
2	997109	Tax Reform Amortization	(3,874,702)	0	(3,874,702)	(3,788,720)	0	(3,788,720)	(85,982)	0	(85,982)
99	997110	FISERVE	(774,258)	0	(774,258)	(527,418)	0	(527,418)	(246,840)	0	(246,840)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(560,211)	(560,211)	0	(281,149)	(281,149)
12	997112	AFUDC Equity Tax Flow Through	0	(4,731,002)	(4,731,002)	0	(3,150,090)	(3,150,090)	0	(1,580,912)	(1,580,912)
12	997113	AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(530,107)	(530,107)	0	(266,041)	(266,041)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,412)	(53,412)	0	(26,805)	(26,805)
12	997115	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>68,109,729</b>	<b>(105,322,882)</b>	<b>(28,061,433)</b>	<b>48,763,387</b>	<b>(67,888,499)</b>	<b>(19,125,112)</b>	<b>28,498,062</b>	<b>(37,434,383)</b>	<b>(8,936,321)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.628%	34.372%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.507%	34.493%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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%	66.584%	33.416%				
E-ALL	99	Not Allocated		0.000%	0.000%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months 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	3,332,868	3,332,868	0	2,219,157	2,219,157	0	1,113,711	1,113,711
99	410100	Deferred Federal Income Tax Expense - Washin	(1,400,881)	0	(1,400,881)	(1,400,881)	0	(1,400,881)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,656,548)	0	(1,656,548)	0	0	0	(1,656,548)	0	(1,656,548)
	410100	Total	(3,057,429)	3,332,868	275,439	(1,400,881)	2,219,157	818,276	(1,656,548)	1,113,711	(542,837)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	178,200	178,200	0	118,653	118,653	0	59,547	59,547
99	411100	Deferred Federal Income Tax Expense - Washin	(770,099)	0	(770,099)	(770,099)	0	(770,099)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(159,967)	0	(159,967)	0	0	0	(159,967)	0	(159,967)
	411100	Total	(930,066)	178,200	(751,866)	(770,099)	118,653	(651,446)	(159,967)	59,547	(100,420)
		Total Deferred Federal Income Tax Expense	(3,987,495)	3,511,068	(476,427)	(2,170,980)	2,337,810	166,830	(1,816,515)	1,173,258	(643,257)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.584%	33.416%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months 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	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,517,650	1,517,650	0	992,391	992,391	0	525,259	525,259
1	408150	R&P Property Tax--Production	0	17,792,254	17,792,254	0	11,634,355	11,634,355	0	6,157,899	6,157,899
1	408180	R&P Property Tax--Transmission	0	6,529,854	6,529,854	0	4,269,872	4,269,872	0	2,259,982	2,259,982
1	409100	State Income Tax--Montana & Oregon	0	327,763	327,763	0	214,324	214,324	0	113,439	113,439
TOTAL PRODUCTION & TRANSMISSION			0	26,207,897	26,207,897	0	17,137,344	17,137,344	0	9,070,553	9,070,553
DISTRIBUTION											
99	408110	State Excise Tax	20,931,570	0	20,931,570	20,931,570	0	20,931,570	0	0	0
99	408120	Municipal Occupation & License Tax	22,079,625	0	22,079,625	18,495,805	0	18,495,805	3,583,820	0	3,583,820
99	408160	Miscellaneous State or Local Tax--WA & ID	150	0	150	0	0	0	150	0	150
99	408170	R&P Property Tax--Distribution	11,913,034	0	11,913,034	8,653,861	0	8,653,861	3,259,173	0	3,259,173
99	409100	State Income Tax--Idaho	80,091	0	80,091	0	0	0	80,091	0	80,091
TOTAL DISTRIBUTION			55,004,470	0	55,004,470	48,081,236	0	48,081,236	6,923,234	0	6,923,234
TOTAL TAXES OTHER THAN FIT			55,004,470	26,207,897	81,212,367	48,081,236	17,137,344	65,218,580	6,923,234	9,070,553	15,993,787

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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months 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	8,233,333	8,233,333	0	5,383,776	5,383,776	0	2,849,557	2,849,557
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	1,160,176	1,160,176	0	758,639	758,639	0	401,537	401,537
1	182381	CDA Settlement Past Storage	0	31,348,203	31,348,203	0	20,498,590	20,498,590	0	10,849,613	10,849,613
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	17,338,083	17,657,799	319,716	11,554,886	11,874,602	0	5,783,197	5,783,197
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,991,986	72,220,913	75,212,899	2,943,585	49,539,935	52,483,520	48,401	22,680,978	22,729,379
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,725,303	1,725,303	0	1,183,472	1,183,472	0	541,831	541,831
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	21,399,892	21,399,892	0	14,679,256	14,679,256	0	6,720,636	6,720,636
4	303121	Misc Intangible Plant-AMI Software	4,412,595	1,075,287	5,487,882	4,412,595	737,593	5,150,188	0	337,694	337,694
		TOTAL INTANGIBLE PLANT	8,327,001	271,715,054	280,042,055	8,278,600	183,263,120	191,541,720	48,401	88,451,934	88,500,335
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,983	3,577,983	0	2,339,643	2,339,643	0	1,238,340	1,238,340
1	311XXX	Structures & Improvements	0	136,867,377	136,867,377	0	89,497,578	89,497,578	0	47,369,799	47,369,799
1	312000	Boiler Plant	0	182,139,473	182,139,473	0	119,101,001	119,101,001	0	63,038,472	63,038,472
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	61,494,788	61,494,788	0	40,211,442	40,211,442	0	21,283,346	21,283,346
1	315000	Accessory Electric Equipment	0	28,767,467	28,767,467	0	18,811,047	18,811,047	0	9,956,420	9,956,420
1	316000	Miscellaneous Power Plant Equipment	0	18,097,258	18,097,258	0	11,833,797	11,833,797	0	6,263,461	6,263,461
		TOTAL STEAM PRODUCTION PLANT	0	430,951,116	430,951,116	0	281,798,935	281,798,935	0	149,152,181	149,152,181
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,052,945	63,052,945	0	41,230,321	41,230,321	0	21,822,624	21,822,624
1	331XXX	Structures & Improvements	0	83,745,230	83,745,230	0	54,761,006	54,761,006	0	28,984,224	28,984,224
1	332XXX	Reservoirs, Dams, & Waterways	0	189,116,902	189,116,902	0	123,663,542	123,663,542	0	65,453,360	65,453,360
1	333000	Waterwheels, Turbines, & Generators	0	232,264,115	232,264,115	0	151,877,505	151,877,505	0	80,386,610	80,386,610
1	334000	Accessory Electric Equipment	0	64,882,215	64,882,215	0	42,426,480	42,426,480	0	22,455,735	22,455,735
1	335XXX	Miscellaneous Power Plant Equipment	0	13,569,104	13,569,104	0	8,872,837	8,872,837	0	4,696,267	4,696,267
1	336000	Roads, Railroads, & Bridges	0	3,843,806	3,843,806	0	2,513,465	2,513,465	0	1,330,341	1,330,341
		TOTAL HYDRAULIC PRODUCTION PLANT	0	650,474,317	650,474,317	0	425,345,156	425,345,156	0	225,129,161	225,129,161
		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	17,091,179	17,091,179	0	11,175,922	11,175,922	0	5,915,257	5,915,257
1	342000	Fuel Holders, Producers, & Accessories	0	21,385,504	21,385,504	0	13,983,981	13,983,981	0	7,401,523	7,401,523
1	343000	Prime Movers	0	23,791,041	23,791,041	0	15,556,962	15,556,962	0	8,234,079	8,234,079
1	344000	Generators	0	219,149,868	219,149,868	0	143,302,099	143,302,099	0	75,847,769	75,847,769
1	344010	Generators - Solar	0	149,670	149,670	0	97,869	97,869	0	51,801	51,801
1	345000	Accessory Electric Equipment	0	21,668,624	21,668,624	0	14,169,113	14,169,113	0	7,499,511	7,499,511
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,747,409	1,747,409	0	1,142,631	1,142,631	0	604,778	604,778
		TOTAL OTHER PRODUCTION PLANT	0	305,921,673	305,921,673	0	200,042,182	200,042,182	0	105,879,491	105,879,491
		TOTAL PRODUCTION PLANT	0	1,387,347,106	1,387,347,106	0	907,186,273	907,186,273	0	480,160,833	480,160,833

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	28,676,897	28,676,897	0	18,751,823	18,751,823	0	9,925,074	9,925,074
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,698,625	25,698,625	0	16,804,331	16,804,331	0	8,894,294	8,894,294
1	353XXX	Station Equipment	0	261,272,011	261,272,011	0	170,845,768	170,845,768	0	90,426,243	90,426,243
1	354000	Towers & Fixtures	0	17,238,318	17,238,318	0	11,272,136	11,272,136	0	5,966,182	5,966,182
1	355000	Poles & Fixtures	0	249,210,670	249,210,670	0	162,958,857	162,958,857	0	86,251,813	86,251,813
1	356000	Overhead Conductors & Devices	0	142,865,013	142,865,013	0	93,419,432	93,419,432	0	49,445,581	49,445,581
1	357000	Underground Conduit	0	3,082,852	3,082,852	0	2,015,877	2,015,877	0	1,066,975	1,066,975
1	358000	Underground Conductors & Devices	0	2,429,966	2,429,966	0	1,588,955	1,588,955	0	841,011	841,011
1	359000	Roads & Trails	0	2,054,473	2,054,473	0	1,343,420	1,343,420	0	711,053	711,053
TOTAL TRANSMISSION PLANT			0	732,528,825	732,528,825	0	479,000,599	479,000,599	0	253,528,226	253,528,226
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,097	0	7,575,097	6,104,543	0	6,104,543	1,470,554	0	1,470,554
99	360400	Land Easements	2,582,797	0	2,582,797	343,078	0	343,078	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	28,178,787	0	28,178,787	21,688,633	0	21,688,633	6,490,154	0	6,490,154
3	362000	Station Equipment	131,235,797	3,048,376	134,284,173	86,994,942	2,078,352	89,073,294	44,240,855	970,024	45,210,879
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	395,884,672	0	395,884,672	256,334,600	0	256,334,600	139,550,072	0	139,550,072
99	365000	Overhead Conductors & Devices	260,477,463	0	260,477,463	165,584,817	0	165,584,817	94,892,646	0	94,892,646
99	366000	Underground Conduit	116,178,206	0	116,178,206	76,380,434	0	76,380,434	39,797,772	0	39,797,772
99	367000	Underground Conductors & Devices	203,532,591	0	203,532,591	134,350,143	0	134,350,143	69,182,448	0	69,182,448
99	368000	Line Transformers	263,160,684	0	263,160,684	181,379,129	0	181,379,129	81,781,555	0	81,781,555
99	369XXX	Services	170,482,356	0	170,482,356	111,945,326	0	111,945,326	58,537,030	0	58,537,030
99	371XXX	Installations on Customers' Premises	1,454,637	0	1,454,637	1,454,637	0	1,454,637	0	0	0
99	370XXX	Meters	51,645,388	0	51,645,388	28,634,254	0	28,634,254	23,011,134	0	23,011,134
99	373XXX	Street Light & Signal Systems	61,620,884	0	61,620,884	40,327,872	0	40,327,872	21,293,012	0	21,293,012
TOTAL DISTRIBUTION PLANT			1,696,975,054	3,048,376	1,700,023,430	1,114,120,253	2,078,352	1,116,198,605	582,854,801	970,024	583,824,825
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,500,536	7,332,158	8,832,694	797,777	5,029,494	5,827,271	702,759	2,302,664	3,005,423
4	390XXX	Structures & Improvements	15,322,396	87,975,147	103,297,543	6,917,091	60,346,552	67,263,643	8,405,305	27,628,595	36,033,900
4	391XXX	Office Furniture & Equipment	2,387,001	54,580,643	56,967,644	2,324,344	37,439,592	39,763,936	62,657	17,141,051	17,203,708
4	392XXX	Transportation Equipment	33,035,492	20,610,352	53,645,844	23,203,814	14,137,671	37,341,485	9,831,678	6,472,681	16,304,359
4	393000	Stores Equipment	418,341	3,754,091	4,172,432	247,319	2,575,119	2,822,438	171,022	1,178,972	1,349,994
4	394000	Tools, Shop & Garage Equipment	1,758,631	13,658,759	15,417,390	769,384	9,369,226	10,138,610	989,247	4,289,533	5,278,780
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	320,705	1,945,723	2,266,428	305,173	1,334,669	1,639,842	15,532	611,054	626,586
4	396XXX	Power Operated Equipment	24,339,483	9,283,375	33,622,858	14,544,618	6,367,931	20,912,549	9,794,865	2,915,444	12,710,309
4	397XXX	Communications Equipment	24,805,800	91,330,989	116,136,789	14,787,281	62,648,492	77,435,773	10,018,519	28,682,497	38,701,016
4	398000	Miscellaneous Equipment	14,654	478,468	493,122	1,132	328,205	329,337	13,522	150,263	163,785
TOTAL GENERAL PLANT			103,903,039	291,063,546	394,966,585	63,897,933	199,655,040	263,552,973	40,005,106	91,408,506	131,413,612
TOTAL PLANT IN SERVICE			1,809,205,094	2,685,702,907	4,494,908,001	1,186,296,786	1,771,183,384	2,957,480,170	622,908,308	914,519,523	1,537,427,831

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	(302,686,877)	(302,686,877)	0	(197,926,949)	(197,926,949)	0	(104,759,928)	(104,759,928)
E-ADEP		Hydro Production Plant	0	(132,797,712)	(132,797,712)	0	(86,836,424)	(86,836,424)	0	(45,961,288)	(45,961,288)
E-ADEP		Other Production Plant	0	(124,628,225)	(124,628,225)	0	(81,494,396)	(81,494,396)	0	(43,133,829)	(43,133,829)
E-ADEP		Transmission Plant	0	(215,078,144)	(215,078,144)	0	(140,639,598)	(140,639,598)	0	(74,438,546)	(74,438,546)
E-ADEP		Distribution Plant	(550,190,674)	(161,953)	(550,352,627)	(338,653,548)	(110,418)	(338,763,966)	(211,537,126)	(51,535)	(211,588,661)
E-ADEP		General Plant	(38,891,200)	(102,609,051)	(141,500,251)	(23,606,720)	(70,384,679)	(93,991,399)	(15,284,480)	(32,224,372)	(47,508,852)
TOTAL ACCUMULATED DEPRECIATION			(589,081,874)	(877,961,962)	(1,467,043,836)	(362,260,268)	(577,392,464)	(939,652,732)	(226,821,606)	(300,569,498)	(527,391,104)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,346,681)	(13,346,681)	0	(8,727,395)	(8,727,395)	0	(4,619,286)	(4,619,286)
E-AAMT		Distribution-Franchises/Misc Intangibles	(247,860)	0	(247,860)	(247,860)	0	(247,860)	0	0	0
E-AAMT		General Plant - 303000	0	(2,101,284)	(2,101,284)	0	(1,438,819)	(1,438,819)	0	(662,465)	(662,465)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,702,793)	(45,763,801)	(48,466,594)	(2,667,352)	(31,391,679)	(34,059,031)	(35,441)	(14,372,122)	(14,407,563)
E-AAMT		General Plant - 390200, 396200	0	(124,944)	(124,944)	0	(85,705)	(85,705)	0	(39,239)	(39,239)
TOTAL ACCUMULATED AMORTIZATION			(2,950,653)	(61,336,710)	(64,287,363)	(2,915,212)	(41,643,598)	(44,558,810)	(35,441)	(19,693,112)	(19,728,553)
TOTAL ACCUMULATED DEPR/AMORT			(592,032,527)	(939,298,672)	(1,531,331,199)	(365,175,480)	(619,036,062)	(984,211,542)	(226,857,047)	(320,262,610)	(547,119,657)
NET ELECTRIC UTILITY PLANT before ADFIT			1,217,172,567	1,746,404,235	2,963,576,802	821,121,306	1,152,147,322	1,973,268,628	396,051,261	594,256,913	990,308,174
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	43,664	43,664	0	28,552	28,552	0	15,112	15,112
12		ADFIT - Electric Plant In Service (282900)	0	(546,371,421)	(546,371,421)	0	(363,795,947)	(363,795,947)	0	(182,575,474)	(182,575,474)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,263,324)	(62,263,324)	0	(42,709,527)	(42,709,527)	0	(19,553,797)	(19,553,797)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(93,846)	(93,846)	0	(64,374)	(64,374)	0	(29,472)	(29,472)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(172,909)	(172,909)	0	(118,607)	(118,607)	0	(54,302)	(54,302)
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	(6,583,123)	(6,583,123)	0	(4,304,704)	(4,304,704)	0	(2,278,419)	(2,278,419)
1		ADFIT - CDA Settlement Costs (283333)	0	246,374	246,374	0	161,104	161,104	0	85,270	85,270
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,401,993)	(1,401,993)	0	(933,503)	(933,503)	0	(468,490)	(468,490)
TOTAL ACCUMULATED DFIT			0	(616,596,578)	(616,596,578)	0	(411,737,006)	(411,737,006)	0	(204,859,572)	(204,859,572)
NET ELECTRIC UTILITY PLANT			1,217,172,567	1,129,807,657	2,346,980,224	821,121,306	740,410,316	1,561,531,622	396,051,261	389,397,341	785,448,602

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.179%	31.821%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.584%	33.416%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended January 31, 2019  
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	1,217,172,567	1,129,807,657	2,346,980,224	821,121,306	740,410,316	1,561,531,622	396,051,261	389,397,341	785,448,602
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	58,806	143,169	201,975	53,944	98,207	152,151	4,862	44,962	49,824
4	Accumulated Amortization - AFUDC (182318)	(1,513)	(5,678)	(7,191)	(1,416)	(3,895)	(5,311)	(97)	(1,783)	(1,880)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(212,607)	0	(212,607)	212,607	0	212,607
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)	(3,128,231)	0	(3,128,231)	(1,002,544)	0	(1,002,544)	(2,125,687)	0	(2,125,687)
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)	8,147,615	0	8,147,615	5,190,956	0	5,190,956	2,956,659	0	2,956,659
99	ADFIT - Kettle Falls Disallowed (190420)	19,478	0	19,478	19,478	0	19,478	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)	1,720,471	0	1,720,471	0	0	0	1,720,471	0	1,720,471
99	ADFIT - Boulder Park Disallowed (190040)	184,701	0	184,701	0	0	0	184,701	0	184,701
99	Investment in WNP3 Exchange Power (124900, 124930)	2,653,808	0	2,653,808	2,653,808	0	2,653,808	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(476,983)	0	(476,983)	(476,983)	0	(476,983)	0	0	0
99	CDA Lake Settlement - WA (182382)	354,942	0	354,942	354,942	0	354,942	0	0	0
99	CDA Lake Settlement - ID (186382)	67,113	0	67,113	0	0	0	67,113	0	67,113
99	ADFIT - CDA Lake Settlement - Direct (283382)	(88,633)	0	(88,633)	(74,539)	0	(74,539)	(14,094)	0	(14,094)
99	CDA CDR Fund - Direct (182324)	25,819	0	25,819	25,819	0	25,819	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	182,752	0	182,752	170,192	0	170,192	12,560	0	12,560
99	ADFIT - Spokane River Relicensing (283322)	(38,363)	0	(38,363)	(35,729)	0	(35,729)	(2,634)	0	(2,634)
99	Spokane River PM&Es (182323)	166,562	0	166,562	108,071	0	108,071	58,491	0	58,491
99	ADFIT - Spokane River PM&Es (283323)	(34,992)	0	(34,992)	(22,709)	0	(22,709)	(12,283)	0	(12,283)
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)	(1,913,944)	(87)	(1,914,031)	(872,995)	(60)	(873,055)	(1,040,949)	(27)	(1,040,976)
2	Rate Base - Regulatory Liability-Non-plant Excess	(2,702,224)	0	(2,702,224)	(1,885,013)	0	(1,885,013)	(817,211)	0	(817,211)
99	Customer Deposits (235199)	(1,980,273)	0	(1,980,273)	(1,980,273)	0	(1,980,273)	0	0	0
C-WKC	Working Capital	69,867,351	0	69,867,351	46,925,259	0	46,925,259	22,942,092	0	22,942,092
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,753,088	137,404	65,890,492	44,800,935	94,252	44,895,187	20,952,153	43,152	20,995,305
	NET RATE BASE	1,282,925,655	1,129,945,061	2,412,870,716	865,922,241	740,504,568	1,606,426,809	417,003,414	389,440,493	806,443,907

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	8,283,497				8,283,497	8,283,497		5,416,579	5,416,579		2,866,918	2,866,918	
1	Hydro (ED-AN)	12,095,911				12,095,911	12,095,911		7,909,516	7,909,516		4,186,395	4,186,395	
1	Other (ED-AN)	9,795,239				9,795,239	9,795,239		6,405,107	6,405,107		3,390,132	3,390,132	
<b>Total Electric Production</b>		<b>30,174,647</b>				<b>30,174,647</b>	<b>30,174,647</b>		<b>19,731,202</b>	<b>19,731,202</b>		<b>10,443,445</b>	<b>10,443,445</b>	
<b>Electric Transmission</b>														
1	ED-AN	12,930,228				12,930,228	12,930,228		8,455,076	8,455,076		4,475,152	4,475,152	
<b>Total Electric Transmissio</b>		<b>12,930,228</b>				<b>12,930,228</b>	<b>12,930,228</b>		<b>8,455,076</b>	<b>8,455,076</b>		<b>4,475,152</b>	<b>4,475,152</b>	
<b>Electric Distribution</b>														
3	ED-AN	60,053					60,053		40,944	40,944		19,109	19,109	
	ED-ID	17,785,371				17,785,371	17,785,371				17,785,371		17,785,371	
	ED-WA	32,277,722				32,277,722	32,277,722	32,277,722		32,277,722				
<b>Total Electric Distribution</b>		<b>50,123,146</b>				<b>50,063,093</b>	<b>60,053</b>	<b>50,123,146</b>	<b>32,277,722</b>	<b>40,944</b>	<b>32,318,666</b>	<b>17,785,371</b>	<b>19,109</b>	<b>17,804,480</b>
<b>Gas Underground Storage</b>														
	GD-AN	918,317		918,317										
	GD-OR	148,689			148,689									
<b>Total Gas Underground St</b>		<b>1,067,006</b>		<b>918,317</b>	<b>148,689</b>									
<b>Gas Distribution</b>														
	GD-AN	62,389		62,389										
	GD-ID	5,603,843		5,603,843										
	GD-WA	11,695,622		11,695,622										
	GD-OR	7,775,621			7,775,621									
<b>Total Gas Distribution</b>		<b>25,137,475</b>		<b>17,361,854</b>	<b>7,775,621</b>									
<b>General Plant</b>														
4	ED-AN	2,210,661		2,210,661			2,210,661		1,516,403	1,516,403		694,258	694,258	
	ED-ID	255,823		255,823		255,823	255,823				255,823		255,823	
	ED-WA	563,578		563,578		563,578	563,578	563,578		563,578				
7,4	CD-AA	21,643,959	15,275,873	4,439,826	1,928,260		15,275,873	15,275,873		10,478,485	10,478,485	4,797,388	4,797,388	
9,4	CD-AN	1,011,028	787,318	223,710			787,318	787,318		540,061	540,061	247,257	247,257	
9	CD-ID	354,815	276,305	78,510		276,305	276,305				276,305		276,305	
9	CD-WA	704,973	548,984	155,989		548,984	548,984	548,984		548,984				
8	GD-AA	361,997		252,587	109,410									
	GD-AN	30,760		30,760										
	GD-ID	25,780		25,780										
	GD-WA	477,472		477,472										
	GD-OR	186,590			186,590									
<b>Total General Plant</b>		<b>27,827,436</b>	<b>19,918,542</b>	<b>5,684,634</b>	<b>2,224,260</b>	<b>1,644,690</b>	<b>18,273,852</b>	<b>19,918,542</b>	<b>1,112,562</b>	<b>12,534,949</b>	<b>13,647,511</b>	<b>532,128</b>	<b>5,738,903</b>	<b>6,271,031</b>
<b>Total Depreciation Expens</b>		<b>147,259,938</b>	<b>113,146,563</b>	<b>23,964,805</b>	<b>10,148,570</b>	<b>51,707,783</b>	<b>61,438,780</b>	<b>113,146,563</b>	<b>33,390,284</b>	<b>40,762,171</b>	<b>74,152,455</b>	<b>18,317,499</b>	<b>20,676,609</b>	<b>38,994,108</b>

Allocation Ratios:  
Service -                                      Electric              Gas-North              Gas-South                                      Jurisdiction -                                      Washington                                      Idaho

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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	68.179%	31.821%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (30300)	ED-AN	234,530	234,530			234,530	234,530		153,359	153,359		81,171	81,171	
<b>Total Production/Transmission</b>			<b>1,152,930</b>	<b>1,152,930</b>			<b>1,152,930</b>	<b>1,152,930</b>		<b>753,901</b>	<b>753,901</b>		<b>399,029</b>	<b>399,029</b>	
<b>Distribution</b>															
	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				
<b>Total Distribution</b>			<b>30,019</b>	<b>30,019</b>			<b>30,019</b>	<b>30,019</b>		<b>30,019</b>	<b>30,019</b>				
<b>General Plant - 303000</b>															
7,4		CD-AA	641,058	452,446	131,500	57,112		452,446			310,355	310,355		142,091	
9,1		CD-AN	9,729	7,576	2,153			7,576			4,954	4,954		2,622	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
<b>Total General Plant - 303000</b>			<b>698,659</b>	<b>460,022</b>	<b>173,457</b>	<b>65,180</b>		<b>460,022</b>			<b>315,309</b>	<b>315,309</b>		<b>144,713</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	26,991,108	19,049,784	5,536,686	2,404,638		19,049,784			13,067,199	13,067,199		5,982,585	
9,4		CD-AN	18,921	14,734	4,187			14,734			10,107	10,107		4,627	
9,4		CD-ID	10,107	7,871	2,236			7,871					7,871	7,871	
9,4		CD-WA	1,132,339	881,786	250,553			881,786		881,786	881,786			0	
4		ED-AN	2,180,656	2,180,656				2,180,656			1,495,821	1,495,821		684,835	
		ED-ID	0	0				0					0	0	
		ED-WA	562,383	562,383				562,383		562,383	562,383			0	
8		GD-AA	130,172		90,829	39,343									
		GD-AN	0		0										
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>31,025,686</b>	<b>22,697,214</b>	<b>5,884,491</b>	<b>2,443,981</b>		<b>1,452,040</b>	<b>21,245,174</b>	<b>22,697,214</b>	<b>1,444,169</b>	<b>14,573,127</b>	<b>16,017,296</b>	<b>7,871</b>	<b>6,672,047</b>
<b>Gas Underground Storage</b>															
		GD-AN	133		133										
<b>Total Gas Underground Storage</b>			<b>133</b>		<b>133</b>										
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0		0			0	0		0	
4		ED-AN	48,030	48,030				48,030			32,946	32,946		15,084	
		GD-OR	0			0								0	
<b>Total General Plant - 390200, 396200</b>			<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>48,030</b>			<b>32,946</b>	<b>32,946</b>		<b>15,084</b>	
<b>Total Amortization Expense</b>			<b>32,955,457</b>	<b>24,388,215</b>	<b>6,058,081</b>	<b>2,509,161</b>		<b>1,482,059</b>	<b>22,906,156</b>	<b>24,388,215</b>	<b>1,474,188</b>	<b>15,675,283</b>	<b>17,149,471</b>	<b>7,871</b>	<b>7,230,873</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>			Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>		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%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(302,686,877)	(302,686,877)			(302,686,877)	(302,686,877)		(197,926,949)	(197,926,949)		(104,759,928)	(104,759,928)	
1	Hydro (ED-AN)	(132,797,712)	(132,797,712)			(132,797,712)	(132,797,712)		(86,836,424)	(86,836,424)		(45,961,288)	(45,961,288)	
1	Other (ED-AN)	(124,628,225)	(124,628,225)			(124,628,225)	(124,628,225)		(81,494,396)	(81,494,396)		(43,133,829)	(43,133,829)	
<b>Total Electric Production</b>		<b>(560,112,814)</b>	<b>(560,112,814)</b>			<b>(560,112,814)</b>	<b>(560,112,814)</b>		<b>(366,257,769)</b>	<b>(366,257,769)</b>		<b>(193,855,045)</b>	<b>(193,855,045)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(215,078,144)	(215,078,144)			(215,078,144)	(215,078,144)		(140,639,598)	(140,639,598)		(74,438,546)	(74,438,546)	
<b>Total Electric Transmissic</b>		<b>(215,078,144)</b>	<b>(215,078,144)</b>			<b>(215,078,144)</b>	<b>(215,078,144)</b>		<b>(140,639,598)</b>	<b>(140,639,598)</b>		<b>(74,438,546)</b>	<b>(74,438,546)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(161,953)	(161,953)				(161,953)		(110,418)	(110,418)		(51,535)	(51,535)	
	ED-ID	(211,537,126)	(211,537,126)			(211,537,126)	(211,537,126)				(211,537,126)		(211,537,126)	
	ED-WA	(338,653,548)	(338,653,548)			(338,653,548)	(338,653,548)	(338,653,548)		(338,653,548)				
<b>Total Electric Distribution</b>		<b>(550,352,627)</b>	<b>(550,352,627)</b>			<b>(550,190,674)</b>	<b>(161,953)</b>	<b>(550,352,627)</b>	<b>(338,653,548)</b>	<b>(110,418)</b>	<b>(338,763,966)</b>	<b>(211,537,126)</b>	<b>(51,535)</b>	<b>(211,588,661)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(15,916,479)		(15,916,479)										
	GD-OR	(1,099,400)			(1,099,400)									
<b>Total Gas Underground S</b>		<b>(17,015,879)</b>		<b>(15,916,479)</b>	<b>(1,099,400)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,770,685)		(1,770,685)										
	GD-ID	(76,168,306)		(76,168,306)										
	GD-WA	(144,826,647)		(144,826,647)										
	GD-OR	(109,724,486)			(109,724,486)									
<b>Total Gas Distribution</b>		<b>(332,490,124)</b>		<b>(222,765,638)</b>	<b>(109,724,486)</b>									
<b>General Plant</b>														
4	ED-AN	(46,893,703)	(46,893,703)			(46,893,703)	(46,893,703)		(32,166,736)	(32,166,736)		(14,726,967)	(14,726,967)	
	ED-ID	(10,482,968)	(10,482,968)			(10,482,968)	(10,482,968)				(10,482,968)		(10,482,968)	
	ED-WA	(20,160,505)	(20,160,505)			(20,160,505)	(20,160,505)	(20,160,505)			(20,160,505)			
7,4	CD-AA	(64,637,512)	(45,619,863)	(13,259,093)	(5,758,556)	(45,619,863)	(45,619,863)		(31,292,945)	(31,292,945)		(14,326,918)	(14,326,918)	
9,4	CD-AN	(12,964,037)	(10,095,485)	(2,868,552)		(10,095,485)	(10,095,485)		(6,924,998)	(6,924,998)		(3,170,487)	(3,170,487)	
9	CD-ID	(6,165,824)	(4,801,512)	(1,364,312)		(4,801,512)	(4,801,512)				(4,801,512)		(4,801,512)	
9	CD-WA	(4,425,430)	(3,446,215)	(979,215)		(3,446,215)	(3,446,215)	(3,446,215)		(3,446,215)				
8	GD-AA	(2,235,617)		(1,559,924)	(675,693)									
	GD-AN	(3,015,164)		(3,015,164)										
	GD-ID	(1,938,002)		(1,938,002)										
	GD-WA	(6,969,889)		(6,969,889)										
	GD-OR	(4,565,476)			(4,565,476)									
<b>Total General Plant</b>		<b>(184,454,127)</b>	<b>(141,500,251)</b>	<b>(31,954,151)</b>	<b>(10,999,725)</b>	<b>(38,891,200)</b>	<b>(102,609,051)</b>	<b>(141,500,251)</b>	<b>(23,606,720)</b>	<b>(70,384,679)</b>	<b>(93,991,399)</b>	<b>(15,284,480)</b>	<b>(32,224,372)</b>	<b>(47,508,852)</b>
<b>Total Accumulated Depr</b>		<b>(1,859,503,715)</b>	<b>(1,467,043,836)</b>	<b>(270,636,268)</b>	<b>(121,823,611)</b>	<b>(589,081,874)</b>	<b>(877,961,962)</b>	<b>(1,467,043,836)</b>	<b>(362,260,268)</b>	<b>(577,392,464)</b>	<b>(939,652,732)</b>	<b>(226,821,606)</b>	<b>(300,569,498)</b>	<b>(527,391,104)</b>

<b>Allocation Ratios:</b>													
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	68.179%		31.821%				
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%				



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(11,595,487)	(11,595,487)			(11,595,487)	(11,595,487)		(7,582,289)	(7,582,289)		(4,013,198)	(4,013,198)	
1	Misc Intangible Plt (3030 ED-AN)	(1,751,194)	(1,751,194)			(1,751,194)	(1,751,194)		(1,145,106)	(1,145,106)		(606,088)	(606,088)	
<b>Total Production/Transmission</b>		<b>(13,346,681)</b>	<b>(13,346,681)</b>			<b>(13,346,681)</b>	<b>(13,346,681)</b>		<b>(8,727,395)</b>	<b>(8,727,395)</b>		<b>(4,619,286)</b>	<b>(4,619,286)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(207,631)	(207,631)			(207,631)	(207,631)		(207,631)	(207,631)				
	Misc Intangible Plt (3030 ED-WA)	(40,229)	(40,229)			(40,229)	(40,229)		(40,229)	(40,229)				
<b>Total Distribution</b>		<b>(247,860)</b>	<b>(247,860)</b>			<b>(247,860)</b>	<b>(247,860)</b>		<b>(247,860)</b>	<b>(247,860)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,864,219)	(2,021,509)	(587,537)	(255,173)	(2,021,509)	(2,021,509)		(1,386,654)	(1,386,654)		(634,855)	(634,855)	
9,1	CD-AN	(102,442)	(79,775)	(22,667)		(79,775)	(79,775)		(52,165)	(52,165)		(27,610)	(27,610)	
	GD-ID	(95,105)		(95,105)										
	GD-WA	(205,793)		(205,793)										
	GD-OR	(93,393)			(93,393)									
<b>Total General Plant - 303000</b>		<b>(3,360,952)</b>	<b>(2,101,284)</b>	<b>(911,102)</b>	<b>(348,566)</b>		<b>(2,101,284)</b>	<b>(2,101,284)</b>		<b>(1,438,819)</b>	<b>(1,438,819)</b>		<b>(662,465)</b>	<b>(662,465)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(60,279,604)	(42,544,139)	(12,365,155)	(5,370,310)		(42,544,139)	(42,544,139)		(29,183,152)	(29,183,152)		(13,360,987)	(13,360,987)
9,4	CD-AN	(35,060)	(27,302)	(7,758)			(27,302)	(27,302)		(18,728)	(18,728)		(8,574)	(8,574)
9	CD-ID	(45,511)	(35,441)	(10,070)		(35,441)	(35,441)					(35,441)	(35,441)	
9	CD-WA	(211,209)	(164,475)	(46,734)		(164,475)	(164,475)		(164,475)			0	0	
4	ED-AN	(3,192,360)	(3,192,360)			(3,192,360)	(3,192,360)		(2,189,799)	(2,189,799)		(1,002,561)	(1,002,561)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,502,877)	(2,502,877)			(2,502,877)	(2,502,877)		(2,502,877)	(2,502,877)				
8	GD-AA	(458,451)		(319,889)	(138,562)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(66,725,072)</b>	<b>(48,466,594)</b>	<b>(12,749,606)</b>	<b>(5,508,872)</b>	<b>(2,702,793)</b>	<b>(45,763,801)</b>	<b>(48,466,594)</b>	<b>(2,667,352)</b>	<b>(31,391,679)</b>	<b>(33,894,556)</b>	<b>(35,441)</b>	<b>(14,372,122)</b>	<b>(14,407,563)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(150,395)		(150,395)										
<b>Total Gas Underground Storage</b>		<b>(150,395)</b>		<b>(150,395)</b>										
<b>General Plant - 390200, 396200</b>														
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	0	
9	CD-WA	0	0	0		0	0	0	0	0		0	0	
4	ED-AN	(124,944)	(124,944)			(124,944)	(124,944)		(85,705)	(85,705)		(39,239)	(39,239)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(124,944)</b>	<b>(124,944)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(124,944)</b>	<b>(124,944)</b>	<b>0</b>	<b>(85,705)</b>	<b>(85,705)</b>	<b>0</b>	<b>(39,239)</b>	<b>(39,239)</b>
<b>Total Accumulated Amortization</b>		<b>(83,955,904)</b>	<b>(64,287,363)</b>	<b>(13,811,103)</b>	<b>(5,857,438)</b>	<b>(2,950,653)</b>	<b>(61,336,710)</b>	<b>(64,287,363)</b>	<b>(2,915,212)</b>	<b>(41,643,598)</b>	<b>(44,394,335)</b>	<b>(35,441)</b>	<b>(19,693,112)</b>	<b>(19,728,553)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	468,553	83,500	362,279	22,774	468,553	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,727,220	0	0	0	0	2,727,220	0	0	2,727,220	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	1,735,005	714,277	340,480	296,343	1,351,100	202,956	96,745	84,204	383,905	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,715,903</b>	<b>797,777</b>	<b>702,759</b>	<b>7,332,157</b>	<b>8,832,693</b>	<b>2,930,176</b>	<b>96,745</b>	<b>2,122,495</b>	<b>5,149,416</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,283,297	1,108,246	2,536,782	4,638,269	8,283,297	0	0	0	0	0	0	0
99	GD-WA / ID / AN	9,363,742	0	0	0	0	9,363,742	0	0	9,363,742	0	0	0
99	GD-OR / AS	3,713,837	0	0	0	0	0	0	0	0	3,713,837	0	3,713,837
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	106,345,371	0	0	75,056,436	75,056,436	0	0	21,814,626	21,814,626	0	9,474,309	9,474,309
9	CD-WA / ID / AN	25,628,665	5,808,845	5,868,522	8,280,443	19,957,810	1,650,538	1,667,494	2,352,823	5,670,855	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>153,334,912</b>	<b>6,917,091</b>	<b>8,405,304</b>	<b>87,975,148</b>	<b>103,297,543</b>	<b>11,014,280</b>	<b>1,667,494</b>	<b>24,167,449</b>	<b>36,849,223</b>	<b>3,713,837</b>	<b>9,474,309</b>	<b>13,188,146</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	2,788,308	715,006	0	2,073,302	2,788,308	0	0	0	0	0	0	0
99	GD-WA / ID / AN	242,520	0	0	0	0	242,520	0	0	242,520	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,353	0	0	0	0	0	0	248,649	248,649	0	107,704	107,704
7	CD-AA	74,267,217	0	0	52,416,317	52,416,317	0	0	15,234,434	15,234,434	0	6,616,466	6,616,466
9	CD-WA / ID / AN	2,263,969	1,609,338	62,657	91,025	1,763,020	457,281	17,804	25,864	500,949	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>79,918,367</b>	<b>2,324,344</b>	<b>62,657</b>	<b>54,580,644</b>	<b>56,967,645</b>	<b>699,801</b>	<b>17,804</b>	<b>15,508,947</b>	<b>16,226,552</b>	<b>0</b>	<b>6,724,170</b>	<b>6,724,170</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	44,276,124	21,248,266	9,072,076	13,955,782	44,276,124	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,141,969	0	0	0	0	8,923,724	2,484,566	1,733,679	13,141,969	0	0	0
99	GD-OR / AS	3,784,856	0	0	0	0	0	0	0	0	3,784,856	0	3,784,856
8	GD-AA	17,275	0	0	0	0	0	0	12,054	12,054	0	5,221	5,221
7	CD-AA	6,392,849	0	0	4,511,945	4,511,945	0	0	1,311,365	1,311,365	0	569,539	569,539
9	CD-WA / ID / AN	6,238,076	1,955,549	759,602	2,142,626	4,857,777	555,654	215,835	608,810	1,380,299	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>73,851,149</b>	<b>23,203,815</b>	<b>9,831,678</b>	<b>20,610,353</b>	<b>53,645,846</b>	<b>9,479,378</b>	<b>2,700,401</b>	<b>3,665,908</b>	<b>15,845,687</b>	<b>3,784,856</b>	<b>574,760</b>	<b>4,359,616</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	397,464	10,066	13,820	373,578	397,464	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,847,596	237,253	157,202	3,380,513	3,774,968	67,414	44,668	960,546	1,072,628	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,357,862</b>	<b>247,319</b>	<b>171,022</b>	<b>3,754,091</b>	<b>4,172,432</b>	<b>155,574</b>	<b>44,668</b>	<b>960,546</b>	<b>1,160,788</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,172,505	757,381	232,507	4,182,617	5,172,505	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,526,073	0	0	0	0	1,849,698	298,575	377,800	2,526,073	0	0	
99		GD-OR / AS	870,038	0	0	0	0	0	0	0	0	870,038	0	
8		GD-AA	4,527,233	0	0	0	0	0	0	3,158,922	3,158,922	0	1,368,311	
7		CD-AA	13,224,067	0	0	9,333,282	9,333,282	0	0	2,712,653	2,712,653	0	1,178,132	
9		CD-WA / ID / AN	1,170,632	12,004	756,741	142,861	911,606	3,411	215,022	40,593	259,026	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,490,548</b>	<b>769,385</b>	<b>989,248</b>	<b>13,658,760</b>	<b>15,417,393</b>	<b>1,853,109</b>	<b>513,597</b>	<b>6,289,968</b>	<b>8,656,674</b>	<b>870,038</b>	<b>2,546,443</b>	<b>3,416,481</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,361,362	305,173	15,532	1,040,657	1,361,362	0	0	0	0	0	0	
99		GD-WA / ID / AN	101,869	0	0	0	0	8,388	0	93,481	101,869	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	163,130	0	0	0	0	0	0	113,826	113,826	0	49,304	
7		CD-AA	1,280,023	0	0	903,415	903,415	0	0	262,571	262,571	0	114,037	
9		CD-WA / ID / AN	2,120	0	0	1,651	1,651	0	0	469	469	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,949,421</b>	<b>305,173</b>	<b>15,532</b>	<b>1,945,723</b>	<b>2,266,428</b>	<b>8,388</b>	<b>0</b>	<b>470,347</b>	<b>478,735</b>	<b>40,917</b>	<b>163,341</b>	<b>204,258</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,229,430	14,292,244	9,483,804	8,453,382	32,229,430	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	0	
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	1,310,387	252,374	311,061	457,002	1,020,437	71,710	88,386	129,854	289,950	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,164,699</b>	<b>14,544,618</b>	<b>9,794,865</b>	<b>9,283,374</b>	<b>33,622,857</b>	<b>2,456,005</b>	<b>936,071</b>	<b>1,058,850</b>	<b>4,450,926</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	65,200,525	12,262,444	7,070,029	45,868,052	65,200,525	0	0	0	0	0	0	
99	GD-WA / ID / AN	1,207,128	0	0	0	0	722,690	484,438	0	1,207,128	0	0	
99	GD-OR / AS	1,217,633	0	0	0	0	0	0	0	0	1,217,633	0	
8	GD-AA	1,153,202	0	0	0	0	0	0	804,658	804,658	0	348,544	
7	CD-AA	53,726,006	0	0	37,918,740	37,918,740	0	0	11,020,816	11,020,816	0	4,786,450	
9	CD-WA/ ID / AN	16,716,351	2,524,837	2,948,491	7,544,196	13,017,524	717,413	837,790	2,143,624	3,698,827	0	0	
	<b>TOTAL ACCOUNT</b>	<b>139,220,845</b>	<b>14,787,281</b>	<b>10,018,520</b>	<b>91,330,988</b>	<b>116,136,789</b>	<b>1,440,103</b>	<b>1,322,228</b>	<b>13,969,098</b>	<b>16,731,429</b>	<b>1,217,633</b>	<b>5,134,994</b>	<b>6,352,627</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	153,072	0	6,846	146,226	153,072	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	470,745	0	0	332,242	332,242	0	0	96,564	96,564	0	41,939	
9	CD-WA/ ID / AN	10,027	1,132	6,676	0	7,808	322	1,897	0	2,219	0	0	
	<b>TOTAL ACCOUNT</b>	<b>636,211</b>	<b>1,132</b>	<b>13,522</b>	<b>478,468</b>	<b>493,122</b>	<b>322</b>	<b>1,897</b>	<b>96,564</b>	<b>98,783</b>	<b>2,367</b>	<b>41,939</b>	<b>44,306</b>
	<b>TOTAL GENERAL PLANT</b>	<b>536,753,758</b>	<b>63,897,935</b>	<b>40,005,107</b>	<b>291,063,547</b>	<b>394,966,589</b>	<b>30,037,136</b>	<b>7,300,905</b>	<b>68,310,172</b>	<b>105,648,213</b>	<b>10,546,668</b>	<b>25,592,288</b>	<b>36,138,956</b>

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,719,998	319,716	0	10,400,282	10,719,998	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	9,615,861	0	0	6,786,682	6,786,682	0	0	1,972,502	1,972,502	0	856,677	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,758,239</b>	<b>319,716</b>	<b>0</b>	<b>17,338,083</b>	<b>17,657,799</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,015,441</b>	<b>3,817,640</b>	<b>426,123</b>	<b>856,677</b>	<b>1,282,800</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,846,384	2,943,585	0	10,902,799	13,846,384	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	659,935	0	0	0	0	0	0	460,476	460,476	0	199,459	
7		CD-AA	86,766,529	0	0	61,238,081	61,238,081	0	0	17,798,418	17,798,418	0	7,730,030	
9		CD-WA / ID / AN	164,928	0	48,401	80,033	128,434	0	13,753	22,741	36,494	0	0	
		<b>TOTAL ACCOUNT</b>	<b>101,437,776</b>	<b>2,943,585</b>	<b>48,401</b>	<b>72,220,913</b>	<b>75,212,899</b>	<b>0</b>	<b>13,753</b>	<b>18,281,635</b>	<b>18,295,388</b>	<b>0</b>	<b>7,929,489</b>	<b>7,929,489</b>
	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	2,444,534	0	0	1,725,303	1,725,303	0	0	501,447	501,447	0	217,784	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,444,534</b>	<b>0</b>	<b>0</b>	<b>1,725,303</b>	<b>1,725,303</b>	<b>0</b>	<b>0</b>	<b>501,447</b>	<b>501,447</b>	<b>0</b>	<b>217,784</b>	<b>217,784</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	30,320,909	0	0	21,399,891	21,399,891	0	0	6,219,728	6,219,728	0	2,701,290	2,701,290
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,320,909</b>	<b>0</b>	<b>0</b>	<b>21,399,891</b>	<b>21,399,891</b>	<b>0</b>	<b>0</b>	<b>6,219,728</b>	<b>6,219,728</b>	<b>0</b>	<b>2,701,290</b>	<b>2,701,290</b>
	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	1,523,545	0	0	1,075,287	1,075,287	0	0	312,525	312,525	0	135,733	135,733
9		CD-WA / ID / AN	5,666,399	4,412,595	0	0	4,412,595	1,253,804	0	0	1,253,804	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,189,944</b>	<b>4,412,595</b>	<b>0</b>	<b>1,075,287</b>	<b>5,487,882</b>	<b>1,253,804</b>	<b>0</b>	<b>312,525</b>	<b>1,566,329</b>	<b>0</b>	<b>135,733</b>	<b>135,733</b>
	<b>TOTAL</b>		<b>264,982,606</b>	<b>7,675,896</b>	<b>48,401</b>	<b>184,924,124</b>	<b>192,648,421</b>	<b>2,276,398</b>	<b>793,358</b>	<b>48,014,281</b>	<b>51,084,037</b>	<b>426,123</b>	<b>20,824,025</b>	<b>21,250,148</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(87,389,340)	(61,677,649)	(17,926,175)	(7,785,516)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(752,090)	(585,675)	(166,415)	0
7	282919	CD-AA	(132,968)	(93,846)	(27,276)	(11,846)
7	283750	CD-AA	(244,989)	(172,908)	(50,255)	(21,826)
		Total	(88,519,387)	(62,530,078)	(18,170,121)	(7,819,188)

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended January 31, 2019	
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	3,286,115	3,286,115	0	0	0	0	3,286,115
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	850	850	0	0	0	0	850
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,938)	(1,938)	0	0	0	0	(1,938)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,709,917	26,506,007	0	81,215,924	46,925,259	22,942,092	7,784,658	3,563,915	0
TOTAL		54,709,917	26,506,007	3,285,031	84,500,955	46,925,259	22,942,092	7,784,658	3,563,915	3,285,031

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						