

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	182,847,887	118,571,439	64,276,448
	Adjustments			
	Adjusted Net Operating Income (Loss)	182,847,887	118,571,439	64,276,448
E-APL	Electric Net Rate Base	2,514,667,057	1,682,616,066	832,050,991
	RATE OF RETURN	7.271%	7.047%	7.725%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2019 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	1-01-2019 thru 01-31-2019	389,557 100.000%	255,579 65.608%	133,978 34.392%
3	E-OPS	Direct Distribution Operating Expense Percent	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		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended January 31, 2019

Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		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		123,623,246	105,813,787	17,809,459	0
		Total		100.000%	85.594%	14.406%	0.000%
		Percentage					
		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		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		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	1-01-2019 thru 01-31-2019	1,188,693,898	810,072,266	378,621,632	
		Percent		100.000%	68.148%	31.852%	
11		Book Depreciation	02-01-2018 thru 01-31-2019	113,245,614	74,184,202	39,061,412	
		Percent		100.000%	65.507%	34.493%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	1-01-2019 thru 01-31-2019	3,056,065,948 100.000%	2,046,736,730 66.973%	1,009,329,218 33.027%
13	E-PLT	Net Electric General Plant Percent	1-01-2019 thru 01-31-2019	267,995,181 100.000%	182,355,332 68.044%	85,639,849 31.956%
14		Net Allocated Schedule M's Percent	02-01-2018 thru 01-31-2019	-105,322,881 100.000%	-67,933,357 64.500%	-37,389,524 35.500%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2019
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	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)	3,745,048	(4,666,438)	(5,865,311)	1,963,171	(3,902,140)
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 Trnsmission 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	62,582,701	62,839,056	(4,012,823)	33,105,107	29,092,284
TOTAL ELECTRIC REVENUE			795,537,813	180,420,080	975,957,893	540,205,717	117,989,134	658,194,851	255,332,096	62,430,946	317,763,042

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** 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
OTHER POWER SUPPLY EXPENSE:											
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
TOTAL OTHER POWER SUPPLY EXPENSE			9,804,964	197,344,251	207,149,215	9,861,537	129,043,404	138,904,941	(56,573)	68,300,847	68,244,274
TOTAL PRODUCTION OPERATING EXP			18,768,265	341,662,035	360,430,300	15,728,769	223,412,804	239,141,573	3,039,496	118,249,231	121,288,727
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
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
MAINTENANCE											
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
TOTAL TRANSMISSION OPERATING EXP			8,995	30,953,101	30,962,096	19	20,240,233	20,240,252	8,976	10,712,868	10,721,844

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	30,174,647	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	187,064	187,064	0	122,729	122,729	0	64,335	64,335
2	902000	Meter Reading Expenses	2,916,126	151,795	3,067,921	2,742,796	99,590	2,842,386	173,330	52,205	225,535
2	903XXX	Customer Records & Collection Expenses	2,525,309	7,656,953	10,182,262	1,794,649	5,023,574	6,818,223	730,660	2,633,379	3,364,039
2	904000	Uncollectible Accounts	0	1,981,634	1,981,634	0	1,300,110	1,300,110	0	681,524	681,524
2	905000	Misc Customer Accounts	0	304,577	304,577	0	199,827	199,827	0	104,750	104,750
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,441,435	10,282,023	15,723,458	4,537,445	6,745,830	11,283,275	903,990	3,536,193	4,440,183
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	36,959,420	244,507	37,203,927	26,671,502	160,416	26,831,918	10,287,918	84,091	10,372,009
2	909000	Advertising	36,109	1,008,889	1,044,998	35,119	661,912	697,031	990	346,977	347,967
2	910000	Misc Customer Service & Info Exp	0	429,978	429,978	0	282,100	282,100	0	147,878	147,878
TOTAL CUSTOMER SERVICE & INFO EXP			36,995,529	1,683,374	38,678,903	26,706,621	1,104,428	27,811,049	10,288,908	578,946	10,867,854
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	58,715	0	58,715	58,715	0	58,715	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			58,715	0	58,715	58,715	0	58,715	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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
TOTAL ADMIN & GEN OPERATING EXP			4,275,548	72,531,862	76,807,410	2,796,614	49,630,758	52,427,372	1,478,934	22,901,104	24,380,038

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2019		
Ending Balance Basis		

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	30,374	41,689	777	14,978	15,755
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)	27,486,705	23,599,935	(662,400)	12,585,725	11,923,325
TOTAL ADMIN & GENERAL EXPENSES			(273,622)	112,604,292	112,330,670	(1,090,156)	77,117,463	76,027,307	816,534	35,486,829	36,303,363
TOTAL EXPENSES BEFORE FIT			194,257,962	578,190,409	772,448,371	144,399,170	381,853,355	526,252,525	49,858,792	196,337,054	246,195,846
NET OPERATING INCOME (LOSS) BEFORE FIT					203,509,522			131,942,326			71,567,196
E-FIT		FEDERAL INCOME TAX			21,622,850			13,507,402			8,115,448
E-FIT		DEFERRED FEDERAL INCOME TAX			(476,427)			180,488			(656,915)
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					182,847,887			118,571,439			64,276,448

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	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%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	376,220	244,507	620,727	288,424	160,416	448,840	87,796	84,091	171,887
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	244,507	37,203,927	26,671,502	160,416	26,831,918	10,287,918	84,091	10,372,009

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.464%	5.432%
	Total Weighted Cost		2.888%	2.871%
E-APL	Net Rate Base	2,514,667,057	1,682,616,066	832,050,991
	Interest Deduction for FIT Calculation	72,482,136	48,593,952	23,888,184
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	975,957,893	658,194,851	317,763,042
E-OPS	Less: Operating & Maintenance Expense	557,398,693	374,646,008	182,752,685
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,837,311	86,387,937	47,449,374
E-OTX	Less: Taxes Other than FIT	81,212,367	65,218,580	15,993,787
	Net Operating Income Before FIT	203,509,522	131,942,326	71,567,196
E-INT	Less: Interest Expense	72,482,136	48,593,952	23,888,184
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-SCM	Plus: Schedule M Adjustments	(28,061,433)	(19,169,971)	(8,891,462)
	Taxable Net Operating Income	102,965,953	64,320,963	38,644,990
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	21,622,850	13,507,402	8,115,448
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	21,622,850	13,507,402	8,115,448
E-DTE	Deferred FIT	(476,427)	180,488	(656,915)
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	20,661,635	13,370,887	7,290,748

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	53,189,846	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	4,332,871	4,332,871	0	2,136,708	2,136,708
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	732,945	732,945	0	361,444	361,444
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	(76,357)	(76,357)	0	(40,026)	(40,026)
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	(11,056,949)	(11,056,949)	0	(5,452,613)	(5,452,613)
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	2,386,095	2,386,095	0	1,176,676	1,176,676
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	
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	(3,745,048)	4,729,042	5,951,293	(1,963,171)	3,988,122
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	(563,484)	(563,484)	0	(277,876)	(277,876)
12	997112	AFUDC Equity Tax Flow Through	0	(4,731,002)	(4,731,002)	0	(3,168,494)	(3,168,494)	0	(1,562,508)	(1,562,508)
12	997113	AFUDC Equity CWIP	0	(796,148)	(796,148)	0	(533,204)	(533,204)	0	(262,944)	(262,944)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,724)	(53,724)	0	(26,493)	(26,493)
12	997115	AFUDC Equity DFIT Deferral	1,186,809	0	1,186,809	797,405	0	797,405	389,404	0	389,404
TOTAL SCHEDULE M ADJUSTMENTS			68,109,729	(105,322,882)	(28,061,433)	48,763,387	(67,933,358)	(19,169,971)	28,498,062	(37,389,524)	(8,891,462)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.507%	34.493%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	12	Net Electric Plant (before ADFIT)		100.000%			66.973%			33.027%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	3,332,868	3,332,868	0	2,232,122	2,232,122	0	1,100,746	1,100,746
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)	2,232,122	831,241	(1,656,548)	1,100,746	(555,802)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	178,200	178,200	0	119,346	119,346	0	58,854	58,854
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)	119,346	(650,753)	(159,967)	58,854	(101,113)
Total Deferred Federal Income Tax Expense			(3,987,495)	3,511,068	(476,427)	(2,170,980)	2,351,468	180,488	(1,816,515)	1,159,600	(656,915)

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	66.973%	33.027%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12E
For Twelve Months Ended January 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,517,650	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:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,133,333	8,133,333	0	5,318,386	5,318,386	0	2,814,947	2,814,947
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	1,143,817	1,143,817	0	747,942	747,942	0	395,875	395,875
1	182381	CDA Settlement Past Storage	0	30,906,160	30,906,160	0	20,209,538	20,209,538	0	10,696,622	10,696,622
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,770	79,193,384	81,535,154	2,309,036	54,322,702	56,631,738	32,734	24,870,682	24,903,416
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,473,057	1,473,057	0	1,010,443	1,010,443	0	462,614	462,614
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	12,744,145	1,711,031	14,455,176	12,744,145	1,173,682	13,917,827	0	537,349	537,349
		TOTAL INTANGIBLE PLANT	16,008,335	279,917,943	295,926,278	15,975,601	188,904,534	204,880,135	32,734	91,013,409	91,046,143
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	0	139,636,223	139,636,223	0	91,308,126	91,308,126	0	48,328,097	48,328,097
1	312000	Boiler Plant	0	188,424,181	188,424,181	0	123,210,572	123,210,572	0	65,213,609	65,213,609
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,878,198	56,878,198	0	37,192,654	37,192,654	0	19,685,544	19,685,544
1	315000	Accessory Electric Equipment	0	29,624,860	29,624,860	0	19,371,696	19,371,696	0	10,253,164	10,253,164
1	316000	Miscellaneous Power Plant Equipment	0	17,225,299	17,225,299	0	11,263,623	11,263,623	0	5,961,676	5,961,676
		TOTAL STEAM PRODUCTION PLANT	0	435,374,003	435,374,003	0	284,691,061	284,691,061	0	150,682,942	150,682,942
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	87,113,811	87,113,811	0	56,963,721	56,963,721	0	30,150,090	30,150,090
1	332XXX	Reservoirs, Dams, & Waterways	0	194,804,490	194,804,490	0	127,382,656	127,382,656	0	67,421,834	67,421,834
1	333000	Waterwheels, Turbines, & Generators	0	235,774,859	235,774,859	0	154,173,180	154,173,180	0	81,601,679	81,601,679
1	334000	Accessory Electric Equipment	0	67,360,621	67,360,621	0	44,047,110	44,047,110	0	23,313,511	23,313,511
1	335XXX	Miscellaneous Power Plant Equipment	0	14,110,054	14,110,054	0	9,226,564	9,226,564	0	4,883,490	4,883,490
1	336000	Roads, Railroads, & Bridges	0	4,343,057	4,343,057	0	2,839,925	2,839,925	0	1,503,132	1,503,132
		TOTAL HYDRAULIC PRODUCTION PLANT	0	667,320,168	667,320,168	0	436,360,657	436,360,657	0	230,959,511	230,959,511
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,135,348	17,135,348	0	11,204,804	11,204,804	0	5,930,544	5,930,544
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,579	21,387,579	0	13,985,338	13,985,338	0	7,402,241	7,402,241
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,538,723	219,538,723	0	143,556,371	143,556,371	0	75,982,352	75,982,352
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	21,991,146	21,991,146	0	14,380,010	14,380,010	0	7,611,136	7,611,136
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,748,454	1,748,454	0	1,143,314	1,143,314	0	605,140	605,140
		TOTAL OTHER PRODUCTION PLANT	0	306,397,359	306,397,359	0	200,353,232	200,353,232	0	106,044,127	106,044,127
		TOTAL PRODUCTION PLANT	0	1,409,091,530	1,409,091,530	0	921,404,950	921,404,950	0	487,686,580	487,686,580

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,481,413	28,481,413	0	18,623,996	18,623,996	0	9,857,417	9,857,417
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,270,745	26,270,745	0	17,178,440	17,178,440	0	9,092,305	9,092,305
1	353XXX	Station Equipment	0	267,343,364	267,343,364	0	174,815,826	174,815,826	0	92,527,538	92,527,538
1	354000	Towers & Fixtures	0	17,222,163	17,222,163	0	11,261,572	11,261,572	0	5,960,591	5,960,591
1	355000	Poles & Fixtures	0	263,807,792	263,807,792	0	172,503,915	172,503,915	0	91,303,877	91,303,877
1	356000	Overhead Conductors & Devices	0	147,743,724	147,743,724	0	96,609,621	96,609,621	0	51,134,103	51,134,103
1	357000	Underground Conduit	0	2,996,210	2,996,210	0	1,959,222	1,959,222	0	1,036,988	1,036,988
1	358000	Underground Conductors & Devices	0	2,344,871	2,344,871	0	1,533,311	1,533,311	0	811,560	811,560
1	359000	Roads & Trails	0	2,110,283	2,110,283	0	1,379,914	1,379,914	0	730,369	730,369
TOTAL TRANSMISSION PLANT			0	758,320,565	758,320,565	0	495,865,817	495,865,817	0	262,454,748	262,454,748
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,575,106	0	7,575,106	6,104,552	0	6,104,552	1,470,554	0	1,470,554
99	360400	Land Easements	2,605,157	0	2,605,157	365,438	0	365,438	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,816,867	0	33,816,867	27,094,640	0	27,094,640	6,722,227	0	6,722,227
3	362000	Station Equipment	135,390,623	3,080,231	138,470,854	90,640,215	2,100,071	92,740,286	44,750,408	980,160	45,730,568
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	408,070,766	0	408,070,766	265,062,768	0	265,062,768	143,007,998	0	143,007,998
99	365000	Overhead Conductors & Devices	269,618,677	0	269,618,677	171,432,862	0	171,432,862	98,185,815	0	98,185,815
99	366000	Underground Conduit	119,287,868	0	119,287,868	78,489,649	0	78,489,649	40,798,219	0	40,798,219
99	367000	Underground Conductors & Devices	210,143,946	0	210,143,946	139,481,476	0	139,481,476	70,662,470	0	70,662,470
99	368000	Line Transformers	270,381,621	0	270,381,621	186,690,503	0	186,690,503	83,691,118	0	83,691,118
99	369XXX	Services	174,224,259	0	174,224,259	114,351,818	0	114,351,818	59,872,441	0	59,872,441
99	371XXX	Installations on Customers' Premises	1,517,532	0	1,517,532	1,517,532	0	1,517,532	0	0	0
99	370XXX	Meters	58,276,159	0	58,276,159	35,180,768	0	35,180,768	23,095,391	0	23,095,391
99	373XXX	Street Light & Signal Systems	62,650,946	0	62,650,946	40,630,376	0	40,630,376	22,020,570	0	22,020,570
TOTAL DISTRIBUTION PLANT			1,756,525,222	3,080,231	1,759,605,453	1,159,640,442	2,100,071	1,161,740,513	596,884,780	980,160	597,864,940
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,653	7,553,782	9,084,435	827,894	5,181,517	6,009,411	702,759	2,372,265	3,075,024
4	390XXX	Structures & Improvements	19,245,347	91,462,062	110,707,409	10,904,343	62,738,401	73,642,744	8,341,004	28,723,661	37,064,665
4	391XXX	Office Furniture & Equipment	4,381,464	56,424,420	60,805,884	4,318,365	38,704,331	43,022,696	63,099	17,720,089	17,783,188
4	392XXX	Transportation Equipment	34,492,894	22,859,531	57,352,425	24,291,073	15,680,495	39,971,568	10,201,821	7,179,036	17,380,857
4	393000	Stores Equipment	421,691	3,775,934	4,197,625	245,519	2,590,102	2,835,621	176,172	1,185,832	1,362,004
4	394000	Tools, Shop & Garage Equipment	1,671,352	13,882,926	15,554,278	710,027	9,522,993	10,233,020	961,325	4,359,933	5,321,258
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	349,797	2,128,806	2,478,603	336,217	1,460,254	1,796,471	13,580	668,552	682,132
4	396XXX	Power Operated Equipment	24,242,571	9,362,378	33,604,949	14,386,333	6,422,123	20,808,456	9,856,238	2,940,255	12,796,493
4	397XXX	Communications Equipment	28,011,735	93,686,855	121,698,590	17,811,506	64,264,498	82,076,004	10,200,229	29,422,357	39,622,586
4	398000	Miscellaneous Equipment	13,522	569,145	582,667	0	390,405	390,405	13,522	178,740	192,262
TOTAL GENERAL PLANT			114,361,026	301,819,680	416,180,706	73,831,277	207,033,208	280,864,485	40,529,749	94,786,472	135,316,221
TOTAL PLANT IN SERVICE			1,886,894,583	2,752,229,949	4,639,124,532	1,249,447,320	1,815,308,580	3,064,755,900	637,447,263	936,921,369	1,574,368,632

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(306,212,820)	(306,212,820)	0	(200,232,563)	(200,232,563)	0	(105,980,257)	(105,980,257)
E-ADEP		Hydro Production Plant	0	(136,300,503)	(136,300,503)	0	(89,126,899)	(89,126,899)	0	(47,173,604)	(47,173,604)
E-ADEP		Other Production Plant	0	(129,091,648)	(129,091,648)	0	(84,413,029)	(84,413,029)	0	(44,678,619)	(44,678,619)
E-ADEP		Transmission Plant	0	(219,549,273)	(219,549,273)	0	(143,563,270)	(143,563,270)	0	(75,986,003)	(75,986,003)
E-ADEP		Distribution Plant	(570,724,628)	(186,927)	(570,911,555)	(351,540,802)	(127,445)	(351,668,247)	(219,183,826)	(59,482)	(219,243,308)
E-ADEP		General Plant	(40,506,166)	(107,679,359)	(148,185,525)	(24,646,496)	(73,862,657)	(98,509,153)	(15,859,670)	(33,816,702)	(49,676,372)
TOTAL ACCUMULATED DEPRECIATION			(611,230,794)	(899,020,530)	(1,510,251,324)	(376,187,298)	(591,325,863)	(967,513,161)	(235,043,496)	(307,694,667)	(542,738,163)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,923,156)	(13,923,156)	0	(9,104,352)	(9,104,352)	0	(4,818,804)	(4,818,804)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(262,869)	0	(262,869)	(262,869)	0	(262,869)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,342,159)	(2,342,159)	0	(1,603,926)	(1,603,926)	0	(738,233)	(738,233)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,035,384)	(53,094,721)	(56,130,105)	(3,012,356)	(36,420,324)	(39,432,680)	(23,028)	(16,674,397)	(16,697,425)
E-AAAMT		General Plant - 390200, 396200	0	(148,960)	(148,960)	0	(102,179)	(102,179)	0	(46,781)	(46,781)
TOTAL ACCUMULATED AMORTIZATION			(3,298,253)	(69,508,996)	(72,807,249)	(3,275,225)	(47,230,781)	(50,506,006)	(23,028)	(22,278,215)	(22,301,243)
TOTAL ACCUMULATED DEPR/AMORT			(614,529,047)	(968,529,526)	(1,583,058,573)	(379,462,523)	(638,556,644)	(1,018,019,167)	(235,066,524)	(329,972,882)	(565,039,406)
NET ELECTRIC UTILITY PLANT before ADFIT			1,272,365,536	1,783,700,423	3,056,065,959	869,984,797	1,176,751,936	2,046,736,733	402,380,739	606,948,487	1,009,329,226
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	68,671	68,671	0	44,904	44,904	0	23,767	23,767
12		ADFIT - Electric Plant In Service (282900)	0	(549,461,830)	(549,461,830)	0	(367,991,071)	(367,991,071)	0	(181,470,759)	(181,470,759)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,768,381)	(62,768,381)	0	(43,055,971)	(43,055,971)	0	(19,712,410)	(19,712,410)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(750,771)	(750,771)	0	(514,991)	(514,991)	0	(235,780)	(235,780)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,490,294)	(6,490,294)	0	(4,244,003)	(4,244,003)	0	(2,246,291)	(2,246,291)
1		ADFIT - CDA Settlement Costs (283333)	0	249,809	249,809	0	163,350	163,350	0	86,459	86,459
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,319,235)	(1,319,235)	0	(883,531)	(883,531)	0	(435,704)	(435,704)
TOTAL ACCUMULATED DFIT			0	(620,659,772)	(620,659,772)	0	(416,610,094)	(416,610,094)	0	(204,049,678)	(204,049,678)
NET ELECTRIC UTILITY PLANT			1,272,365,536	1,163,040,651	2,435,406,187	869,984,797	760,141,842	1,630,126,639	402,380,739	402,898,809	805,279,548

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)	100.000%	66.973%	33.027%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,272,365,536	1,163,040,651	2,435,406,187	869,984,797	760,141,842	1,630,126,639	402,380,739	402,898,809	805,279,548
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	470,445	1,145,356	1,615,801	431,549	785,657	1,217,206	38,896	359,699	398,595
4	Accumulated Amortization - AFUDC (182318)	(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(141,332)	0	(141,332)	141,332	0	141,332
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)	(3,177,754)	0	(3,177,754)	(1,018,415)	0	(1,018,415)	(2,159,339)	0	(2,159,339)
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)	8,247,376	0	8,247,376	5,247,725	0	5,247,725	2,999,651	0	2,999,651
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,776,611	0	1,776,611	0	0	0	1,776,611	0	1,776,611
99	ADFIT - Boulder Park Disallowed (190040)	172,911	0	172,911	0	0	0	172,911	0	172,911
99	Investment in WNP3 Exchange Power (124900, 124930)	1,428,792	0	1,428,792	1,428,792	0	1,428,792	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(256,831)	0	(256,831)	(256,831)	0	(256,831)	0	0	0
99	CDA Lake Settlement - WA (182382)	278,883	0	278,883	278,883	0	278,883	0	0	0
99	CDA Lake Settlement - ID (186382)	51,625	0	51,625	0	0	0	51,625	0	51,625
99	ADFIT - CDA Lake Settlement - Direct (283382)	(69,407)	0	(69,407)	(58,566)	0	(58,566)	(10,841)	0	(10,841)
99	CDA CDR Fund - Direct (182324)	20,286	0	20,286	20,286	0	20,286	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	143,383	0	143,383	133,722	0	133,722	9,661	0	9,661
99	ADFIT - Spokane River Relicensing (283322)	(30,096)	0	(30,096)	(28,070)	0	(28,070)	(2,026)	0	(2,026)
99	Spokane River PM&Es (182323)	129,906	0	129,906	84,913	0	84,913	44,993	0	44,993
99	ADFIT - Spokane River PM&Es (283323)	(27,294)	0	(27,294)	(17,846)	0	(17,846)	(9,448)	0	(9,448)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,227,530)	0	(2,227,530)	(1,009,696)	0	(1,009,696)	(1,217,834)	0	(1,217,834)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,970,516)	0	(1,970,516)	(1,970,516)	0	(1,970,516)	0	0	0
C-WKC	Working Capital	80,543,432	0	80,543,432	52,758,388	0	52,758,388	27,785,044	0	27,785,044
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	78,160,943	1,099,927	79,260,870	51,734,932	754,495	52,489,427	26,426,011	345,432	26,771,443
	NET RATE BASE	1,350,526,479	1,164,140,578	2,514,667,057	921,719,729	760,896,337	1,682,616,066	428,806,750	403,244,241	832,050,991

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
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
Total Electric Production		30,174,647				30,174,647	30,174,647		19,731,202	19,731,202		10,443,445	10,443,445
Electric Transmission													
1	ED-AN	12,930,228				12,930,228	12,930,228		8,455,076	8,455,076		4,475,152	4,475,152
Total Electric Transmissio		12,930,228				12,930,228	12,930,228		8,455,076	8,455,076		4,475,152	4,475,152
Electric Distribution													
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			
Total Electric Distribution		50,123,146				50,063,093	60,053	50,123,146	32,277,722	40,944	32,318,666	17,785,371	19,109
Gas Underground Storage													
	GD-AN	918,317		918,317									
	GD-OR	148,689			148,689								
Total Gas Underground St		1,067,006		918,317	148,689								
Gas Distribution													
	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								
Total Gas Distribution		25,137,475		17,361,854	7,775,621								
General Plant													
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		4,439,826	1,928,260		15,275,873	15,275,873		10,478,485	10,478,485		4,797,388
9,4	CD-AN	1,011,028		787,318	223,710		787,318	787,318		540,061	540,061		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								
Total General Plant		27,827,436		19,918,542	5,684,634	2,224,260	1,644,690	18,273,852	19,918,542	1,112,562	12,534,949	13,647,511	532,128
Total Depreciation Expens		147,259,938	113,146,563	23,964,805	10,148,570		51,707,783	61,438,780	113,146,563	33,390,284	40,762,171	74,152,455	18,317,499

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (303000)	ED-AN	234,530	234,530			234,530	234,530		153,359	153,359		81,171	81,171	
Total Production/Transmission			1,152,930	1,152,930			1,152,930	1,152,930		753,901	753,901		399,029	399,029	
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866			5,866	5,866		5,866	5,866				
Total Distribution			30,019	30,019			30,019	30,019		30,019	30,019				
General Plant - 303000															
7,4		CD-AA	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									
Total General Plant - 303000			698,659	460,022	173,457	65,180		460,022			315,309	315,309		144,713	
Miscellaneous IT Intangible Plant - 3031XX															
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									
Total Miscellaneous IT Intangible Plt - 3031XX			31,025,686	22,697,214	5,884,491	2,443,981		1,452,040	21,245,174	22,697,214	1,444,169	14,573,127	16,017,296	7,871	6,672,047
Gas Underground Storage															
		GD-AN	133		133										
Total Gas Underground Storage			133		133										
General Plant - 390200, 396200															
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	
Total General Plant - 390200, 396200			48,030	48,030	0	0		48,030			32,946	32,946		15,084	
Total Amortization Expense			32,955,457	24,388,215	6,058,081	2,509,161		1,482,059	22,906,156	24,388,215	1,474,188	15,675,283	17,149,471	7,871	7,230,873

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(306,212,820)	(306,212,820)			(306,212,820)	(306,212,820)		(200,232,563)	(200,232,563)		(105,980,257)	(105,980,257)	
1	Hydro (ED-AN)	(136,300,503)	(136,300,503)			(136,300,503)	(136,300,503)		(89,126,899)	(89,126,899)		(47,173,604)	(47,173,604)	
1	Other (ED-AN)	(129,091,648)	(129,091,648)			(129,091,648)	(129,091,648)		(84,413,029)	(84,413,029)		(44,678,619)	(44,678,619)	
Total Electric Production		(571,604,971)	(571,604,971)			(571,604,971)	(571,604,971)		(373,772,491)	(373,772,491)		(197,832,480)	(197,832,480)	
Electric Transmission														
1	ED-AN	(219,549,273)	(219,549,273)			(219,549,273)	(219,549,273)		(143,563,270)	(143,563,270)		(75,986,003)	(75,986,003)	
Total Electric Transmissic		(219,549,273)	(219,549,273)			(219,549,273)	(219,549,273)		(143,563,270)	(143,563,270)		(75,986,003)	(75,986,003)	
Electric Distribution														
3	ED-AN	(186,927)	(186,927)			(186,927)	(186,927)		(127,445)	(127,445)		(59,482)	(59,482)	
	ED-ID	(219,183,826)	(219,183,826)			(219,183,826)	(219,183,826)				(219,183,826)		(219,183,826)	
	ED-WA	(351,540,802)	(351,540,802)			(351,540,802)	(351,540,802)	(351,540,802)		(351,540,802)				
Total Electric Distribution		(570,911,555)	(570,911,555)			(570,724,628)	(186,927)	(570,911,555)	(351,540,802)	(127,445)	(351,668,247)	(219,183,826)	(59,482)	(219,243,308)
Gas Underground Storage														
	GD-AN	(16,527,394)		(16,527,394)										
	GD-OR	(1,173,431)			(1,173,431)									
Total Gas Underground S		(17,700,825)		(16,527,394)	(1,173,431)									
Gas Distribution														
	GD-AN	(1,798,100)		(1,798,100)										
	GD-ID	(79,746,372)		(79,746,372)										
	GD-WA	(148,232,075)		(148,232,075)										
	GD-OR	(112,406,024)			(112,406,024)									
Total Gas Distribution		(342,182,571)		(229,776,547)	(112,406,024)									
General Plant														
4	ED-AN	(48,608,869)	(48,608,869)			(48,608,869)	(48,608,869)		(33,343,254)	(33,343,254)		(15,265,615)	(15,265,615)	
	ED-ID	(11,026,089)	(11,026,089)			(11,026,089)	(11,026,089)				(11,026,089)		(11,026,089)	
	ED-WA	(21,014,900)	(21,014,900)			(21,014,900)	(21,014,900)	(21,014,900)		(21,014,900)				
7,4	CD-AA	(68,689,632)	(48,479,768)	(14,090,305)	(6,119,559)	(48,479,768)	(48,479,768)		(33,254,697)	(33,254,697)		(15,225,071)	(15,225,071)	
9,4	CD-AN	(13,599,992)	(10,590,722)	(3,009,270)		(10,590,722)	(10,590,722)		(7,264,706)	(7,264,706)		(3,326,016)	(3,326,016)	
9	CD-ID	(6,207,005)	(4,833,581)	(1,373,424)		(4,833,581)	(4,833,581)				(4,833,581)		(4,833,581)	
9	CD-WA	(4,663,486)	(3,631,596)	(1,031,890)		(3,631,596)	(3,631,596)	(3,631,596)		(3,631,596)				
8	GD-AA	(2,395,674)		(1,671,606)	(724,068)									
	GD-AN	(3,132,116)		(3,132,116)										
	GD-ID	(2,109,696)		(2,109,696)										
	GD-WA	(7,730,615)		(7,730,615)										
	GD-OR	(4,692,587)			(4,692,587)									
Total General Plant		(193,870,661)	(148,185,525)	(34,148,922)	(11,536,214)	(40,506,166)	(107,679,359)	(148,185,525)	(24,646,496)	(73,862,657)	(98,509,153)	(15,859,670)	(33,816,702)	(49,676,372)
Total Accumulated Depr		(1,915,819,856)	(1,510,251,324)	(280,452,863)	(125,115,669)	(611,230,794)	(899,020,530)	(1,510,251,324)	(376,187,298)	(591,325,863)	(967,513,161)	(235,043,496)	(307,694,667)	(542,738,163)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%		34.610%				
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,054,687)	(12,054,687)			(12,054,687)	(12,054,687)		(7,882,560)	(7,882,560)		(4,172,127)	(4,172,127)	
1	Misc Intangible Plt (3030 ED-AN)	(1,868,469)	(1,868,469)			(1,868,469)	(1,868,469)		(1,221,792)	(1,221,792)		(646,677)	(646,677)	
Total Production/Transmission		(13,923,156)	(13,923,156)			(13,923,156)	(13,923,156)		(9,104,352)	(9,104,352)		(4,818,804)	(4,818,804)	
Distribution														
	Franchises (302000) ED-WA	(219,707)	(219,707)			(219,707)	(219,707)		(219,707)	(219,707)				
	Misc Intangible Plt (3030 ED-WA)	(43,162)	(43,162)			(43,162)	(43,162)		(43,162)	(43,162)				
Total Distribution		(262,869)	(262,869)			(262,869)	(262,869)		(262,869)	(262,869)				
General Plant - 303000														
7,4	CD-AA	(3,200,142)	(2,258,596)	(656,445)	(285,101)		(2,258,596)	(2,258,596)		(1,549,284)	(1,549,284)		(709,312)	(709,312)
9,1	CD-AN	(107,307)	(83,563)	(23,744)			(83,563)	(83,563)		(54,642)	(54,642)		(28,921)	(28,921)
	GD-ID	(102,575)		(102,575)										
	GD-WA	(218,224)		(218,224)										
	GD-OR	(97,427)			(97,427)									
Total General Plant - 303000		(3,725,675)	(2,342,159)	(1,000,988)	(382,528)		(2,342,159)	(2,342,159)		(1,603,926)	(1,603,926)		(738,233)	(738,233)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(69,209,248)	(48,846,503)	(14,196,893)	(6,165,852)		(48,846,503)	(48,846,503)		(33,506,259)	(33,506,259)		(15,340,244)	(15,340,244)
9,4	CD-AN	(25,412)	(19,789)	(5,623)			(19,789)	(19,789)		(13,574)	(13,574)		(6,215)	(6,215)
9	CD-ID	(29,571)	(23,028)	(6,543)		(23,028)	(23,028)					(23,028)	(23,028)	
9	CD-WA	(1,132,339)	(881,786)	(250,553)		(881,786)	(881,786)		(881,786)			0	0	
4	ED-AN	(4,228,429)	(4,228,429)			(4,228,429)	(4,228,429)		(2,900,491)	(2,900,491)		(1,327,938)	(1,327,938)	
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,130,570)	(2,130,570)			(2,130,570)	(2,130,570)		(2,130,570)	(2,130,570)				
8	GD-AA	(524,156)		(365,735)	(158,421)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(77,279,725)	(56,130,105)	(14,825,347)	(6,324,273)		(53,094,721)	(53,094,721)		(36,420,324)	(36,420,324)		(16,674,397)	(16,697,425)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(148,960)	(148,960)			(148,960)	(148,960)		(102,179)	(102,179)		(46,781)	(46,781)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0					0	0				
	GD-OR	0			0									
Total General Plant - 390200, 396200		(148,960)	(148,960)	0	0		(148,960)	(148,960)		(102,179)	(102,179)		(46,781)	(46,781)
Total Accumulated Amortization		(95,340,385)	(72,807,249)	(15,826,335)	(6,706,801)		(69,508,996)	(69,508,996)		(47,230,781)	(47,230,781)		(22,278,215)	(22,301,243)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,019,601	714,277	340,480	517,967	1,572,724	202,956	96,745	147,176	446,877	0	0	0
	TOTAL ACCOUNT	16,061,974	827,894	702,759	7,553,781	9,084,434	2,961,534	96,745	2,185,467	5,243,746	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,242,421	1,106,086	2,481,812	4,654,523	8,242,421	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,335,277	0	0	0	0	19,335,277	0	0	19,335,277	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,260,907	0	0	78,525,723	78,525,723	0	0	22,822,950	22,822,950	0	9,912,234	9,912,234
9	CD-WA / ID / AN	30,741,419	9,798,257	5,859,192	8,281,816	23,939,265	2,784,098	1,664,843	2,353,213	6,802,154	0	0	0
	TOTAL ACCOUNT	173,326,442	10,904,343	8,341,004	91,462,062	110,707,409	22,119,375	1,664,843	25,176,163	48,960,381	3,746,418	9,912,234	13,658,652
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,362,342	216,176	0	2,146,166	2,362,342	0	0	0	0	0	0	0
99	GD-WA / ID / AN	837,016	0	0	0	0	837,016	0	0	837,016	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	107,705
7	CD-AA	76,701,380	0	0	54,134,300	54,134,300	0	0	15,733,754	15,733,754	0	6,833,326	6,833,326
9	CD-WA / ID / AN	5,533,678	4,102,188	63,099	143,954	4,309,241	1,165,605	17,929	40,903	1,224,437	0	0	0
	TOTAL ACCOUNT	85,790,773	4,318,364	63,099	56,424,420	60,805,883	2,002,621	17,929	16,023,309	18,043,859	0	6,941,031	6,941,031
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,969,495	22,282,764	9,414,195	15,272,536	46,969,495	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,812,215	0	0	0	0	9,386,846	2,589,434	1,835,935	13,812,215	0	0	0
99	GD-OR / AS	3,939,360	0	0	0	0	0	0	0	0	3,939,360	0	3,939,360
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	651,502
9	CD-WA / ID / AN	6,705,358	2,008,309	787,626	2,425,728	5,221,663	570,645	223,798	689,252	1,483,695	0	0	0
	TOTAL ACCOUNT	78,786,233	24,291,073	10,201,821	22,859,531	57,352,425	9,957,491	2,813,232	4,058,033	16,828,756	3,939,360	665,692	4,605,052

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	356,409	980	1,346	354,083	356,409	0	0	0	0	0	0	
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	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	4,932,667	244,538	174,826	3,421,852	3,841,216	69,484	49,675	972,292	1,091,451	0	0	
	TOTAL ACCOUNT	5,401,878	245,518	176,172	3,775,935	4,197,625	157,644	49,675	972,292	1,179,611	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,470,483	700,769	204,716	4,564,998	5,470,483	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99	GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	
8	GD-AA	4,716,139	0	0	0	0	0	0	3,290,733	3,290,733	0	1,425,406	
7	CD-AA	13,023,427	0	0	9,191,674	9,191,674	0	0	2,671,496	2,671,496	0	1,160,257	
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
	TOTAL ACCOUNT	27,627,498	710,028	961,325	13,882,925	15,554,278	1,796,323	488,652	6,353,824	8,638,799	848,758	2,585,663	3,434,421
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,371,576	336,217	13,580	1,021,779	1,371,576	0	0	0	0	0	0	
99	GD-WA / ID / AN	123,677	0	0	0	0	28,760	0	94,917	123,677	0	0	
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8	GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL ACCOUNT	3,309,857	336,217	13,580	2,128,806	2,478,603	28,760	0	559,827	588,587	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,154,229	14,133,959	9,501,623	8,518,647	32,154,229	0	0	0	0	0	0	
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	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	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0	0	
	TOTAL ACCOUNT	38,163,071	14,386,333	9,856,238	9,362,379	33,604,950	2,456,005	948,446	1,062,754	4,467,205	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	66,774,320	12,709,729	7,251,438	46,813,153	66,774,320	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,351,917	0	0	0	0	879,352	472,565	0	1,351,917	0	0	0
99	GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8	GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7	CD-AA	54,494,446	0	0	38,461,090	38,461,090	0	0	11,178,446	11,178,446	0	4,854,910	4,854,910
9	CD-WA/ ID / AN	21,141,064	5,101,777	2,948,792	8,412,612	16,463,181	1,449,630	837,876	2,390,377	4,677,883	0	0	0
	TOTAL ACCOUNT	146,044,065	17,811,506	10,200,230	93,686,855	121,698,591	2,328,982	1,310,441	14,370,727	18,010,150	1,133,063	5,202,261	6,335,324
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	541,809	0	0	382,398	382,398	0	0	111,141	111,141	0	48,270	48,270
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	746,341	0	13,522	569,144	582,666	0	1,897	111,141	113,038	2,367	48,270	50,637
	TOTAL GENERAL PLANT	575,371,973	73,831,276	40,529,750	301,819,679	416,180,705	43,808,735	7,391,860	70,873,537	122,074,132	10,627,903	26,489,233	37,117,136

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,886,965	2,309,036	0	12,577,929	14,886,965	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	699,058	0	0	0	0	0	0	487,775	487,775	0	211,283	
7		CD-AA	93,980,733	0	0	66,329,722	66,329,722	0	0	19,278,268	19,278,268	0	8,372,743	
9		CD-WA / ID / AN	408,958	0	32,734	285,734	318,468	0	9,301	81,189	90,490	0	0	
		TOTAL ACCOUNT	109,975,714	2,309,036	32,734	79,193,385	81,535,155	0	9,301	19,847,232	19,856,533	0	8,584,026	8,584,026
	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	2,087,134	0	0	1,473,057	1,473,057	0	0	428,134	428,134	0	185,943	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,087,134	0	0	1,473,057	1,473,057	0	0	428,134	428,134	0	185,943	185,943
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,424,312	0	0	1,711,031	1,711,031	0	0	497,299	497,299	0	215,982	215,982
9		CD-WA / ID / AN	16,365,293	12,744,145	0	0	12,744,145	3,621,148	0	0	3,621,148	0	0	0
		TOTAL ACCOUNT	18,789,605	12,744,145	0	1,711,031	14,455,176	3,621,148	0	497,299	4,118,447	0	215,982	215,982
	TOTAL		286,711,644	15,372,897	32,734	193,685,418	209,091,049	4,643,742	788,906	50,070,277	55,502,925	426,123	21,691,547	22,117,670

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(88,087,312)	(62,170,263)	(18,069,350)	(7,847,699)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(768,070)	(598,119)	(169,951)	0
7	282919	CD-AA	(1,063,746)	(750,771)	(218,206)	(94,769)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(90,185,134)	(63,706,895)	(18,512,073)	(7,966,166)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,540,664	3,540,664	0	0	0	0	3,540,664
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	3	3	0	0	0	0	3
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	63,978,308	33,129,717	0	97,108,025	52,758,388	27,785,044	11,219,920	5,344,673	0
TOTAL		63,978,308	33,129,717	3,540,698	100,648,723	52,758,388	27,785,044	11,219,920	5,344,673	3,540,698

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						