

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	9,507,639	5,640,280	3,867,359
	Adjustments			
	Adjusted Net Operating Income (Loss)	9,507,639	5,640,280	3,867,359
E-APL	Electric Net Rate Base	2,530,817,231	1,696,102,671	834,714,560
	RATE OF RETURN	0.376%	0.333%	0.463%

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	3-01-2019 thru 03-31-2019	394,907 100.000%	260,885 66.062%	134,022 33.938%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2019 thru 03-31-2019	2,141,265 100.000%	1,669,408 77.964%	471,857 22.036%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	02-01-2019 thru 03-31-2019	1,194,700,270	816,185,807	378,514,463	
				100.000%	68.317%	31.683%	
11		Book Depreciation Percent	3-01-2019 thru 03-31-2019	9,950,271	6,570,379	3,379,892	
				100.000%	66.032%	33.968%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	02-01-2019 thru 03-31-2019	3,066,733,765 100.000%	2,056,433,557 67.056%	1,010,300,208 32.944%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2019 thru 03-31-2019	272,526,434 100.000%	185,507,481 68.070%	87,018,953 31.930%
14		Net Allocated Schedule M's - AMA Percent	3-01-2019 thru 03-31-2019	-5,035,108 100.000%	-3,193,032 63.415%	-1,842,076 36.585%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	40,832,423	0	40,832,423	27,807,429	0	27,807,429	13,024,994	0	13,024,994
99	442200	Commercial - Firm & Int.	27,642,253	0	27,642,253	19,611,120	0	19,611,120	8,031,133	0	8,031,133
1	442300	Industrial	8,181,375	0	8,181,375	4,813,373	0	4,813,373	3,368,002	0	3,368,002
99	444000	Public Street & Highway Lighting	637,881	0	637,881	411,793	0	411,793	226,088	0	226,088
99	448000	Interdepartmental Revenue	146,798	0	146,798	117,583	0	117,583	29,215	0	29,215
99	499XXX	Unbilled Revenue	(3,501,627)	0	(3,501,627)	(2,737,167)	0	(2,737,167)	(764,460)	0	(764,460)
		TOTAL SALES TO ULTIMATE CUSTOMERS	73,939,103	0	73,939,103	50,024,131	0	50,024,131	23,914,972	0	23,914,972
1	447XXX	Sales for Resale	0	8,124,965	8,124,965	0	5,312,915	5,312,915	0	2,812,050	2,812,050
		TOTAL SALES OF ELECTRICITY	73,939,103	8,124,965	82,064,068	50,024,131	5,312,915	55,337,046	23,914,972	2,812,050	26,727,022
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	27,297	0	27,297	13,790	0	13,790	13,507	0	13,507
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	(85,536)	18,104	(67,432)	89,749	11,838	101,587	(175,285)	6,266	(169,019)
1	454100	Rent from Trnsmmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	(2,598,762)	5,352,451	2,753,689	(2,190,759)	3,499,968	1,309,209	(408,003)	1,852,483	1,444,480
		TOTAL OTHER OPERATING REVENUE	(2,650,532)	5,409,805	2,759,273	(2,084,150)	3,537,472	1,453,322	(566,382)	1,872,333	1,305,951
		TOTAL ELECTRIC REVENUE	71,288,571	13,534,770	84,823,341	47,939,981	8,850,387	56,790,368	23,348,590	4,684,383	28,032,973

			***** 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	29,302	29,302	0	19,161	19,161	0	10,141	10,141
1	501XXX	Fuel	0	3,041,441	3,041,441	0	1,988,798	1,988,798	0	1,052,643	1,052,643
1	502000	Steam Expense	0	301,392	301,392	0	197,080	197,080	0	104,312	104,312
1	505000	Electric Expense	0	93,707	93,707	0	61,275	61,275	0	32,432	32,432
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	288,790	288,790	0	188,840	188,840	0	99,950	99,950
1	507000	Rent	0	1,959	1,959	0	1,281	1,281	0	678	678
MAINTENANCE											
1	510000	Supervision & Engineering	0	51,164	51,164	0	33,456	33,456	0	17,708	17,708
1	511000	Structures	0	38,830	38,830	0	25,391	25,391	0	13,439	13,439
1	512000	Boiler Plant	0	518,406	518,406	0	338,986	338,986	0	179,420	179,420
1	513000	Electric Plant	0	37,203	37,203	0	24,327	24,327	0	12,876	12,876
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	218,810	218,810	0	143,080	143,080	0	75,730	75,730
TOTAL STEAM POWER GENERATION EXP			0	4,621,004	4,621,004	0	3,021,675	3,021,675	0	1,599,329	1,599,329
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	271,318	271,318	0	177,415	177,415	0	93,903	93,903
1	536000	Water for Power	0	88,092	88,092	0	57,603	57,603	0	30,489	30,489
1	537000	Hydraulic Expense	462,453	398,003	860,456	303,358	260,254	563,612	159,095	137,749	296,844
1	538000	Electric Expense	0	606,411	606,411	0	396,532	396,532	0	209,879	209,879
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	134,580	134,580	0	88,002	88,002	0	46,578	46,578
1	540000	Rent	1,242,800	114,938	1,357,738	812,667	75,158	887,825	430,133	39,780	469,913
1	540100	MT Trust Funds Land Settlement Rents	(828,533)	0	(828,533)	(541,778)	0	(541,778)	(286,755)	0	(286,755)
MAINTENANCE											
1	541000	Supervision & Engineering	0	71,775	71,775	0	46,934	46,934	0	24,841	24,841
1	542000	Structures	0	34,530	34,530	0	22,579	22,579	0	11,951	11,951
1	543000	Reservoirs, Dams, & Waterways	0	95,548	95,548	0	62,479	62,479	0	33,069	33,069
1	544000	Electric Plant	0	293,520	293,520	0	191,933	191,933	0	101,587	101,587
1	545000	Miscellaneous Hydraulic Plant	0	210,223	210,223	0	137,465	137,465	0	72,758	72,758
TOTAL HYDRO POWER GENERATION EXP			876,720	2,318,938	3,195,658	574,247	1,516,354	2,090,601	302,473	802,584	1,105,057
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	21,962	21,962	0	14,361	14,361	0	7,601	7,601
1	547XXX	Fuel	0	7,672,060	7,672,060	0	5,016,760	5,016,760	0	2,655,300	2,655,300
1	548000	Generation Expense	0	169,085	169,085	0	110,565	110,565	0	58,520	58,520
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	59,362	59,362	0	38,817	38,817	0	20,545	20,545
1	550000	Rent	0	16,234	16,234	0	10,615	10,615	0	5,619	5,619
MAINTENANCE											
1	551000	Supervision & Engineering	0	92,706	92,706	0	60,620	60,620	0	32,086	32,086
1	552000	Structures	0	20,157	20,157	0	13,181	13,181	0	6,976	6,976
1	553000	Generating & Electric Equipment	0	224,850	224,850	0	147,029	147,029	0	77,821	77,821
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	491,332	491,332	0	321,282	321,282	0	170,050	170,050
TOTAL OTHER POWER GENERATION EXP			0	8,767,748	8,767,748	0	5,733,230	5,733,230	0	3,034,518	3,034,518

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	863,037	15,145,188	16,008,225	0	9,903,439	9,903,439	863,037	5,241,749	6,104,786
1	556000	System Control & Load Dispatching	0	58,690	58,690	0	38,377	38,377	0	20,313	20,313
E-557	557XXX	Other Expense	(2,480,969)	6,176,655	3,695,686	(63,562)	4,038,914	3,975,352	(2,417,407)	2,137,741	(279,666)
TOTAL OTHER POWER SUPPLY EXPENSE			(1,617,932)	21,380,533	19,762,601	(63,562)	13,980,730	13,917,168	(1,554,370)	7,399,803	5,845,433
TOTAL PRODUCTION OPERATING EXP			(741,212)	37,088,223	36,347,011	510,685	24,251,989	24,762,674	(1,251,897)	12,836,234	11,584,337
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	240,364	240,364	0	157,174	157,174	0	83,190	83,190
1	561000	Load Dispatching	0	292,441	292,441	0	191,227	191,227	0	101,214	101,214
1	562000	Station Expense	0	28,382	28,382	0	18,559	18,559	0	9,823	9,823
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	12,566	12,566	0	8,217	8,217	0	4,349	4,349
1	565XXX	Transmission of Electricity by Others	0	1,681,541	1,681,541	0	1,099,560	1,099,560	0	581,981	581,981
1	566000	Miscellaneous Transmission Expense	0	133,170	133,170	0	87,080	87,080	0	46,090	46,090
1	567000	Rent	0	10,572	10,572	0	6,913	6,913	0	3,659	3,659
MAINTENANCE											
1	568000	Supervision & Engineering	0	67,389	67,389	0	44,066	44,066	0	23,323	23,323
1	569000	Structures	0	56,686	56,686	0	37,067	37,067	0	19,619	19,619
1	570000	Station Equipment	0	95,473	95,473	0	62,430	62,430	0	33,043	33,043
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	(237)	12,931	12,694	206	8,456	8,662	(443)	4,475	4,032
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	6,458	6,458	0	4,223	4,223	0	2,235	2,235
TOTAL TRANSMISSION OPERATING EXP			(237)	2,637,973	2,637,736	206	1,724,972	1,725,178	(443)	913,001	912,558

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,554,894	2,554,894	0	1,670,645	1,670,645	0	884,249	884,249
E-DEPX		Depreciation Expense-Transmission	0	1,121,532	1,121,532	0	733,370	733,370	0	388,162	388,162
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,738	0	16,738	12,774	0	12,774	3,964	0	3,964
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(283,263)	0	(283,263)	(201,373)	0	(201,373)	(81,890)	0	(81,890)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(106,727)	0	(106,727)	0	0	0	(106,727)	0	(106,727)
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	11,566	0	11,566	11,566	0	11,566	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,229,412	2,229,412	0	1,457,812	1,457,812	0	771,600	771,600
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(79,665)	6,094,383	6,014,718	37,578	3,985,116	4,022,694	(117,243)	2,109,267	1,992,024
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(821,114)	45,820,579	44,999,465	548,469	29,962,077	30,510,546	(1,369,583)	15,858,502	14,488,919

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	102,892	319,258	422,150	84,589	248,906	333,495	18,303	70,352	88,655
3	582000	Station Expense	107,836	3,872	111,708	47,949	3,019	50,968	59,887	853	60,740
3	583000	Overhead Line Expense	211,931	62,013	273,944	165,845	48,348	214,193	46,086	13,665	59,751
3	584000	Underground Line Expense	86,883	0	86,883	37,474	0	37,474	49,409	0	49,409
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	0	0	0	0	0	0	0	0	0
3	586000	Meter Expense	151,655	(599)	151,056	133,135	(467)	132,668	18,520	(132)	18,388
3	587000	Customer Installations Expense	54,212	9,476	63,688	31,082	7,388	38,470	23,130	2,088	25,218
3	588000	Miscellaneous Distribution Expense	391,856	418,252	810,108	290,661	326,086	616,747	101,195	92,166	193,361
3	589000	Rent	0	30,565	30,565	0	23,830	23,830	0	6,735	6,735
		MAINTENANCE:									
3	590000	Supervision & Engineering	5,087	127,222	132,309	7,575	99,187	106,762	(2,488)	28,035	25,547
3	591000	Structures	34,000	0	34,000	17,252	0	17,252	16,748	0	16,748
3	592000	Station Equipment	32,201	9,180	41,381	18,796	7,157	25,953	13,405	2,023	15,428
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	868,146	0	868,146	770,286	0	770,286	97,860	0	97,860
3	594000	Underground Lines	51,606	0	51,606	35,006	0	35,006	16,600	0	16,600
3	595000	Line Transformers	18,167	0	18,167	11,539	0	11,539	6,628	0	6,628
3	596000	Street Light & Signal System Maintenance Exp	9,251	0	9,251	6,025	0	6,025	3,226	0	3,226
3	597000	Meters	2,788	0	2,788	(7)	0	(7)	2,795	0	2,795
3	598000	Miscellaneous Distribution Expense	12,752	15,880	28,632	12,202	12,381	24,583	550	3,499	4,049
		TOTAL DISTRIBUTION OPERATING EXP	2,141,263	995,119	3,136,382	1,669,409	775,835	2,445,244	471,854	219,284	691,138
E-DEPX		Depreciation Expense-Distribution	4,367,806	5,046	4,372,852	2,846,553	3,934	2,850,487	1,521,253	1,112	1,522,365
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	6,669,980	0	6,669,980	4,648,793	0	4,648,793	2,021,187	0	2,021,187
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	11,040,288	5,046	11,045,334	7,497,848	3,934	7,501,782	3,542,440	1,112	3,543,552
		TOTAL DISTRIBUTION EXPENSES	13,181,551	1,000,165	14,181,716	9,167,257	779,769	9,947,026	4,014,294	220,396	4,234,690

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,107	17,107	0	11,301	11,301	0	5,806	5,806
2	902000	Meter Reading Expenses	217,907	13,371	231,278	205,103	8,833	213,936	12,804	4,538	17,342
2	903XXX	Customer Records & Collection Expenses	254,522	649,334	903,856	180,287	428,963	609,250	74,235	220,371	294,606
2	904000	Uncollectible Accounts	163,111	751,243	914,354	240,590	496,286	736,876	(77,479)	254,957	177,478
2	905000	Misc Customer Accounts	0	15,369	15,369	0	10,153	10,153	0	5,216	5,216
TOTAL CUSTOMER ACCOUNTS EXPENSES			635,540	1,446,424	2,081,964	625,980	955,536	1,581,516	9,560	490,888	500,448
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,668,255	20,696	3,688,951	2,675,097	13,672	2,688,769	993,158	7,024	1,000,182
2	909000	Advertising	(79)	130,437	130,358	(79)	86,169	86,090	0	44,268	44,268
2	910000	Misc Customer Service & Info Exp	0	12,302	12,302	0	8,127	8,127	0	4,175	4,175
TOTAL CUSTOMER SERVICE & INFO EXP			3,668,176	163,435	3,831,611	2,675,018	107,968	2,782,986	993,158	55,467	1,048,625
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	114,759	2,468,785	2,583,544	101,960	1,693,463	1,795,423	12,799	775,322	788,121
4	921000	Office Supplies & Expenses	1,466	451,801	453,267	1,466	309,913	311,379	0	141,888	141,888
4	922000	Admin Exp Transferred--Credit	0	(9,033)	(9,033)	0	(6,196)	(6,196)	0	(2,837)	(2,837)
4	923000	Outside Services Employed	21,617	823,700	845,317	19,628	565,017	584,645	1,989	258,683	260,672
4	924000	Property Insurance Premium	0	106,079	106,079	0	72,765	72,765	0	33,314	33,314
4	925XXX	Injuries and Damages	1,802	348,730	350,532	901	239,211	240,112	901	109,519	110,420
4	926XXX	Employee Pensions and Benefits	(334)	89,081	88,747	(334)	61,105	60,771	0	27,976	27,976
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	247,790	283,712	531,502	177,327	185,519	362,846	70,463	98,193	168,656
4	930000	Miscellaneous General Expenses	6,708	330,886	337,594	2,447	226,971	229,418	4,261	103,915	108,176
4	931000	Rents	350	29,027	29,377	0	19,911	19,911	350	9,116	9,466
4	935000	Maintenance of General Plant	124,405	1,064,961	1,189,366	65,819	730,510	796,329	58,586	334,451	393,037
TOTAL ADMIN & GEN OPERATING EXP			518,663	5,987,729	6,506,392	369,214	4,098,189	4,467,403	149,449	1,889,540	2,038,989

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	186,706	1,706,034	1,892,740	142,978	1,170,254	1,313,232	43,728	535,780	579,508
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	264,760	1,887,892	2,152,652	264,249	1,295,000	1,559,249	511	592,892	593,403
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,980	3,980	0	2,730	2,730	0	1,250	1,250
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(714,811)	0	(714,811)	(714,811)	0	(714,811)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	267,204	0	267,204	179,532	0	179,532	87,672	0	87,672
99	407332	Existing Meters Excess Deprec. Deferral	46,723	0	46,723	46,723	0	46,723	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(148,574)	0	(148,574)	(101,343)	0	(101,343)	(47,231)	0	(47,231)
99	407436	Regulatory Credit - AMI	(509,065)	0	(509,065)	(509,065)	0	(509,065)	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			(607,057)	3,643,451	3,036,394	(691,737)	2,499,205	1,807,468	84,680	1,144,246	1,228,926
TOTAL ADMIN & GENERAL EXPENSES			(88,394)	9,631,180	9,542,786	(322,523)	6,597,394	6,274,871	234,129	3,033,786	3,267,915
TOTAL EXPENSES BEFORE FIT			16,575,759	58,061,783	74,637,542	12,694,201	38,402,744	51,096,945	3,881,558	19,659,039	23,540,597
NET OPERATING INCOME (LOSS) BEFORE FIT					10,185,799			5,693,423			4,492,376
E-FIT		FEDERAL INCOME TAX			1,291,781			838,155			453,626
E-FIT		DEFERRED FEDERAL INCOME TAX			(573,222)			(758,595)			185,373
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					9,507,639			5,640,280			3,867,359

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	3	Direct Distribution Operating Expense	100.000%	77.964%	22.036%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE		E-456-1A
For Month Ended March 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,729	108,651	110,380	1,729	71,047	72,776	0	37,604	37,604
1	456010	Other Electric Rev-Financial	0	(3,230,099)	(3,230,099)	0	(2,112,162)	(2,112,162)	0	(1,117,937)	(1,117,937)
1	456015	Other Electric Rev-CT Fuel Sales	0	631,570	631,570	0	412,984	412,984	0	218,586	218,586
1	456016	Other Electric Rev-Resource Opt	0	116,700	116,700	0	76,310	76,310	0	40,390	40,390
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	27,425	27,425	0	17,933	17,933	0	9,492	9,492
1	456020	Other Electric Rev-Sale of Excess	0	113	113	0	74	74	0	39	39
1	456030	Other Electric Rev-Clearwater	0	134,196	134,196	0	87,751	87,751	0	46,445	46,445
1	456100	Transmission Revenue of Others	0	1,588,507	1,588,507	0	1,038,725	1,038,725	0	549,782	549,782
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	255,076	255,076	0	166,794	166,794	0	88,282	88,282
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	252,226	0	252,226	252,226	0	252,226	0	0	0
1	456328	Residential Decoupling Deferral	(3,544,513)	0	(3,544,513)	(2,878,361)	0	(2,878,361)	(666,152)	0	(666,152)
1	456329	Amortization Res Decoupling Deferral	480,168	0	480,168	278,208	0	278,208	201,960	0	201,960
1	456338	Non-res Decoupling Deferred Rev	332,598	0	332,598	233,576	0	233,576	99,022	0	99,022
1	456339	Amortization Non-res Decoupling	(134,160)	0	(134,160)	(87,095)	0	(87,095)	(47,065)	0	(47,065)
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(612,250)	(612,250)	0	(400,350)	(400,350)	0	(211,900)	(211,900)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	612,250	612,250	0	400,350	400,350	0	211,900	211,900
1	456730	Other Elec Rev-Intraco Thermal	0	5,497,562	5,497,562	0	3,594,856	3,594,856	0	1,902,706	1,902,706
TOTAL ACCOUNT 456			(2,598,762)	5,352,452	2,753,690	(2,190,759)	3,499,968	1,309,209	(408,003)	1,852,484	1,444,481

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-555-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	13,202,740	13,202,740	0	8,633,272	8,633,272	0	4,569,468	4,569,468
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	133,233	133,233	0	87,121	87,121	0	46,112	46,112
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	863,037	0	863,037	0	0	0	863,037	0	863,037
1	555550	Non Monetary - Exchange Power	0	(527,151)	(527,151)	0	(344,704)	(344,704)	0	(182,447)	(182,447)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,081,290	2,081,290	0	1,360,956	1,360,956	0	720,334	720,334
1	555710	Intercompany Purchase	0	255,076	255,076	0	166,794	166,794	0	88,282	88,282
TOTAL ACCOUNT 555			863,037	15,145,188	16,008,225	0	9,903,439	9,903,439	863,037	5,241,749	6,104,786

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES			
For Month Ended March 31, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,131	537,408	538,539	1,131	351,411	352,542	0	185,997	185,997
1	557010	Other Power Supply Expense - Financial	0	(3,221,388)	(3,221,388)	0	(2,106,466)	(2,106,466)	0	(1,114,922)	(1,114,922)
1	557018	Merchandise Processing Fee	0	3,696	3,696	0	2,417	2,417	0	1,279	1,279
1	557150	Fuel - Economic Dispatch	0	(215,216)	(215,216)	0	(140,730)	(140,730)	0	(74,486)	(74,486)
1	557160	Power Supply Expense - Miscellaneous	0	1,452,098	1,452,098	0	949,527	949,527	0	502,571	502,571
99	557161	Unbilled Add-Ons	(55,528)	0	(55,528)	0	0	0	(55,528)	0	(55,528)
1	557165	Other Resource Costs-CAISO Charges	0	53,756	53,756	0	35,151	35,151	0	18,605	18,605
1	557170	Broker Fees - Power	0	34,154	34,154	0	22,333	22,333	0	11,821	11,821
1	557171	REC Broker Fees	0	1,436	1,436	0	939	939	0	497	497
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	74,968	0	74,968	74,968	0	74,968	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(181,119)	0	(181,119)	(181,119)	0	(181,119)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,470,430)	0	(1,470,430)	0	0	0	(1,470,430)	0	(1,470,430)
99	557390	Idaho PCA Amortization	(918,214)	0	(918,214)	0	0	0	(918,214)	0	(918,214)
1	557395	Optional Renewable Power Expense Offset	0	135	135	0	88	88	0	47	47
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	721,925	721,925	0	472,067	472,067	0	249,858	249,858
1	557711	Turbine Gas Bookout Offset	0	(721,925)	(721,925)	0	(472,067)	(472,067)	0	(249,858)	(249,858)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,530,576	7,530,576	0	4,924,244	4,924,244	0	2,606,332	2,606,332
TOTAL ACCOUNT 557			(2,480,969)	6,176,655	3,695,686	(63,562)	4,038,914	3,975,352	(2,417,407)	2,137,741	(279,666)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended March 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	27,809	20,696	48,505	21,706	13,672	35,378	6,103	7,024	13,127
99	908600	Public Purpose Tariff Rider Expense Offset	3,855,697	0	3,855,697	2,857,045	0	2,857,045	998,652	0	998,652
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(215,251)	0	(215,251)	(203,654)	0	(203,654)	(11,597)	0	(11,597)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,668,255	20,696	3,688,951	2,675,097	13,672	2,688,769	993,158	7,024	1,000,182

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.388%	5.355%
	Total Weighted Cost		2.849%	2.832%
E-APL	Net Rate Base	2,530,817,231	1,696,102,671	834,714,560
	Interest Deduction for FIT Calculation	71,961,081	48,321,965	23,639,116
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	84,823,341	56,790,368	28,032,973
E-OPS	Less: Operating & Maintenance Expense	54,541,096	37,765,001	16,776,095
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,197,054	7,225,339	3,971,715
E-OTX	Less: Taxes Other than FIT	8,899,392	6,106,605	2,792,787
	Net Operating Income Before FIT	10,185,799	5,693,423	4,492,376
E-INT	Less: Monthly Interest Expense	5,996,756	4,026,830	1,969,926
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	1,492,933	0	1,492,933
E-SCM	Plus: Schedule M Adjustments	469,362	2,312,741	(1,843,379)
	Taxable Net Operating Income	6,151,338	3,991,214	2,160,124
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,291,781	838,155	453,626
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,291,781	838,155	453,626
E-DTE	Deferred FIT	(573,222)	(758,595)	185,373
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	678,160	53,143	625,017

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	4,821,772	7,421,103	12,242,875	3,256,281	4,970,046	8,226,327	1,565,491	2,451,057	4,016,548
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	479,762	479,762	0	235,703	235,703
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
4	997005 FAS106 Current Retiree Medical Accrual	0	140,561	140,561	0	96,418	96,418	0	44,143	44,143
99	997007 Idaho PCA	(2,388,644)	0	(2,388,644)	0	0	0	(2,388,644)	0	(2,388,644)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,843)	(1,843)	0	(975)	(975)
4	997015 Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	78,882	78,882	0	52,895	52,895	0	25,987	25,987
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.1	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,166,823	0	1,166,823	874,934	0	874,934	291,889	0	291,889
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	823,339	823,339	0	564,769	564,769	0	258,570	258,570
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
2	997027 Uncollectibles	0	534,165	534,165	0	352,880	352,880	0	181,285	181,285
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	2,613,679	0	2,613,679	2,201,445	0	2,201,445	412,234	0	412,234
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,268	110,268	0	54,174	54,174
4	997033 BPA Residential Exchange	32,609	0	32,609	13,848	0	13,848	18,761	0	18,761
99	997034 Montana Hydro Settlement	414,267	0	414,267	270,889	0	270,889	143,378	0	143,378
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	4,501	0	4,501	4,501	0	4,501	0	0	0
1	997044 Non-Monetary Power Costs	0	(527,151)	(527,151)	0	(344,704)	(344,704)	0	(182,447)	(182,447)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	329,184	329,184	0	220,738	220,738	0	108,446	108,446
11	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(8,910,106)	(8,910,106)	0	(4,583,512)	(4,583,512)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	0	33,334	33,334	0	21,797	21,797	0	11,537	11,537
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,175	60,852	2,581	25,499	28,080

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	(179,497)	0	(179,497)	(122,532)	0	(122,532)	(56,965)	0	(56,965)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	108,983	108,983	0	57,683	57,683
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	599,318	599,318	0	395,742	395,742	0	203,576	203,576
4	997081 Deferred Compensation	0	239,794	239,794	0	164,487	164,487	0	75,307	75,307
4	997082 Meal Disallowances	0	39,879	39,879	0	27,355	27,355	0	12,524	12,524
4	997083 Paid Time Off	0	244,448	244,448	0	167,679	167,679	0	76,769	76,769
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(115,998)	0	(115,998)	0	0	0	(115,998)	0	(115,998)
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	(110,652)	0	(110,652)	(110,652)	0	(110,652)	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	(1,161)	(1,161)	0	(759)	(759)	0	(402)	(402)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
1	997101 Repairs 481 (a)	0	(2,142,049)	(2,142,049)	0	(1,400,686)	(1,400,686)	0	(741,363)	(741,363)
1	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
1	997107 MDM System	(462,342)	0	(462,342)	(462,342)	0	(462,342)	0	0	0
2	997108 Provision for Rate Refund-Tax Reform	46,468	0	46,468	37,538	0	37,538	8,930	0	8,930
2	997109 Tax Reform Amortization	(813,287)	0	(813,287)	(804,357)	0	(804,357)	(8,930)	0	(8,930)
99	997110 FISERVE	(148,884)	0	(148,884)	(101,555)	0	(101,555)	(47,329)	0	(47,329)
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(204,029)	(204,029)	0	(100,238)	(100,238)
12	997113 AFUDC Equity CWIP	0	(171,023)	(171,023)	0	(114,681)	(114,681)	0	(56,342)	(56,342)
12	997114 AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115 AFUDC Equity DFIT Deferral	267,204	0	267,204	179,532	0	179,532	87,672	0	87,672
TOTAL SCHEDULE M ADJUSTMENTS		6,549,824	(5,035,106)	469,362	5,505,772	(3,193,031)	2,312,741	(1,304)	(1,842,075)	(1,843,379)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	66.062%	33.938%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	66.032%	33.968%

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL 12	Net Electric Plant (before ADFIT) - AMA		100.000%		67.056%		32.944%			
E-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

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

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(330,115)	(330,115)	0	(221,362)	(221,362)	0	(108,753)	(108,753)
99	410100	Deferred Federal Income Tax Expense - Washin	(397,662)	0	(397,662)	(397,662)	0	(397,662)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	340,335	0	340,335	0	0	0	340,335	0	340,335
	410100	Total	(57,327)	(330,115)	(387,442)	(397,662)	(221,362)	(619,024)	340,335	(108,753)	231,582
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(105,859)	(105,859)	0	(70,985)	(70,985)	0	(34,874)	(34,874)
99	411100	Deferred Federal Income Tax Expense - Washin	(68,586)	0	(68,586)	(68,586)	0	(68,586)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(11,335)	0	(11,335)	0	0	0	(11,335)	0	(11,335)
	411100	Total	(79,921)	(105,859)	(185,780)	(68,586)	(70,985)	(139,571)	(11,335)	(34,874)	(46,209)
		Total Deferred Federal Income Tax Expense	(137,248)	(435,974)	(573,222)	(466,248)	(292,347)	(758,595)	329,000	(143,627)	185,373

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.056%	32.944%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-1A
For Month Ended March 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	101,528	101,528	0	66,389	66,389	0	35,139	35,139
1	408150	R&P Property Tax--Production	0	1,590,694	1,590,694	0	1,040,155	1,040,155	0	550,539	550,539
1	408180	R&P Property Tax--Transmission	0	584,587	584,587	0	382,261	382,261	0	202,326	202,326
1	409100	State Income Tax--Montana & Oregon	0	(47,397)	(47,397)	0	(30,993)	(30,993)	0	(16,404)	(16,404)
TOTAL PRODUCTION & TRANSMISSION			0	2,229,412	2,229,412	0	1,457,812	1,457,812	0	771,600	771,600
DISTRIBUTION											
99	408110	State Excise Tax	2,086,023	0	2,086,023	2,086,023	0	2,086,023	0	0	0
99	408120	Municipal Occupation & License Tax	2,169,867	0	2,169,867	1,825,385	0	1,825,385	344,482	0	344,482
99	408160	Miscellaneous State or Local Tax--WA & ID	53	0	53	0	0	0	53	0	53
99	408170	R&P Property Tax--Distribution	1,034,134	0	1,034,134	737,385	0	737,385	296,749	0	296,749
99	409100	State Income Tax--Idaho	(113,030)	0	(113,030)	0	0	0	(113,030)	0	(113,030)
99	411410	State Income Tax--Idaho ITC Deferred	1,561,977	0	1,561,977	0	0	0	1,561,977	0	1,561,977
99	411420	State Income Tax--Idaho ITC Amortization	(69,044)	0	(69,044)	0	0	0	(69,044)	0	(69,044)
TOTAL DISTRIBUTION			6,669,980	0	6,669,980	4,648,793	0	4,648,793	2,021,187	0	2,021,187
TOTAL TAXES OTHER THAN FIT			6,669,980	2,229,412	8,899,392	4,648,793	1,457,812	6,106,605	2,021,187	771,600	2,792,787

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-1A
For Month Ended March 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,108,333	8,108,333	0	5,302,039	5,302,039	0	2,806,294	2,806,294
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	1,139,726	1,139,726	0	745,267	745,267	0	394,459	394,459
1	182381	CDA Settlement Past Storage	0	30,795,649	30,795,649	0	20,137,275	20,137,275	0	10,658,374	10,658,374
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,341,770	80,444,152	82,785,922	2,309,036	55,180,666	57,489,702	32,734	25,263,486	25,296,220
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	180,057	180,057	0	123,510	123,510	0	56,547	56,547
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	14,260,486	1,779,046	16,039,532	14,260,486	1,220,337	15,480,823	0	558,709	558,709
		TOTAL INTANGIBLE PLANT	17,524,676	279,804,124	297,328,800	17,491,942	188,830,935	206,322,877	32,734	90,973,189	91,005,923
		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	139,746,539	139,746,539	0	91,380,262	91,380,262	0	48,366,277	48,366,277
1	312000	Boiler Plant	0	188,568,575	188,568,575	0	123,304,991	123,304,991	0	65,263,584	65,263,584
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	56,988,515	56,988,515	0	37,264,790	37,264,790	0	19,723,725	19,723,725
1	315000	Accessory Electric Equipment	0	29,651,453	29,651,453	0	19,389,085	19,389,085	0	10,262,368	10,262,368
1	316000	Miscellaneous Power Plant Equipment	0	17,335,615	17,335,615	0	11,335,759	11,335,759	0	5,999,856	5,999,856
		TOTAL STEAM PRODUCTION PLANT	0	435,875,939	435,875,939	0	285,019,277	285,019,277	0	150,856,662	150,856,662
		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	89,114,104	89,114,104	0	58,271,713	58,271,713	0	30,842,391	30,842,391
1	332XXX	Reservoirs, Dams, & Waterways	0	193,840,295	193,840,295	0	126,752,169	126,752,169	0	67,088,126	67,088,126
1	333000	Waterwheels, Turbines, & Generators	0	234,277,484	234,277,484	0	153,194,047	153,194,047	0	81,083,437	81,083,437
1	334000	Accessory Electric Equipment	0	69,328,246	69,328,246	0	45,333,740	45,333,740	0	23,994,506	23,994,506
1	335XXX	Miscellaneous Power Plant Equipment	0	14,161,643	14,161,643	0	9,260,298	9,260,298	0	4,901,345	4,901,345
1	336000	Roads, Railroads, & Bridges	0	4,343,921	4,343,921	0	2,840,490	2,840,490	0	1,503,431	1,503,431
		TOTAL HYDRAULIC PRODUCTION PLANT	0	668,878,969	668,878,969	0	437,379,958	437,379,958	0	231,499,011	231,499,011
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,130,933	17,130,933	0	11,201,917	11,201,917	0	5,929,016	5,929,016
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,485	21,387,485	0	13,985,276	13,985,276	0	7,402,209	7,402,209
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	219,532,856	219,532,856	0	143,552,535	143,552,535	0	75,980,321	75,980,321
1	344010	Generators - Solar	0	160,910	160,910	0	105,219	105,219	0	55,691	55,691
1	345000	Accessory Electric Equipment	0	22,016,938	22,016,938	0	14,396,876	14,396,876	0	7,620,062	7,620,062
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	1,714,437	1,714,437	0	1,121,070	1,121,070	0	593,367	593,367
		TOTAL OTHER PRODUCTION PLANT	0	306,389,998	306,389,998	0	200,348,419	200,348,419	0	106,041,579	106,041,579
		TOTAL PRODUCTION PLANT	0	1,411,144,906	1,411,144,906	0	922,747,654	922,747,654	0	488,397,252	488,397,252

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	28,481,754	28,481,754	0	18,624,219	18,624,219	0	9,857,535	9,857,535
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	26,268,425	26,268,425	0	17,176,923	17,176,923	0	9,091,502	9,091,502
1	353XXX	Station Equipment	0	270,097,129	270,097,129	0	176,616,513	176,616,513	0	93,480,616	93,480,616
1	354000	Towers & Fixtures	0	17,222,323	17,222,323	0	11,261,677	11,261,677	0	5,960,646	5,960,646
1	355000	Poles & Fixtures	0	263,671,405	263,671,405	0	172,414,732	172,414,732	0	91,256,673	91,256,673
1	356000	Overhead Conductors & Devices	0	148,354,977	148,354,977	0	97,009,319	97,009,319	0	51,345,658	51,345,658
1	357000	Underground Conduit	0	3,007,143	3,007,143	0	1,966,371	1,966,371	0	1,040,772	1,040,772
1	358000	Underground Conductors & Devices	0	2,355,805	2,355,805	0	1,540,461	1,540,461	0	815,344	815,344
1	359000	Roads & Trails	0	2,110,283	2,110,283	0	1,379,914	1,379,914	0	730,369	730,369
TOTAL TRANSMISSION PLANT			0	761,569,244	761,569,244	0	497,990,129	497,990,129	0	263,579,115	263,579,115
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	2,632,208	0	2,632,208	392,489	0	392,489	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	33,781,832	0	33,781,832	27,059,605	0	27,059,605	6,722,227	0	6,722,227
3	362000	Station Equipment	135,150,648	3,073,816	138,224,464	90,400,240	2,396,470	92,796,710	44,750,408	677,346	45,427,754
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	414,414,793	0	414,414,793	268,795,965	0	268,795,965	145,618,828	0	145,618,828
99	365000	Overhead Conductors & Devices	268,790,704	0	268,790,704	172,083,808	0	172,083,808	96,706,896	0	96,706,896
99	366000	Underground Conduit	119,732,729	0	119,732,729	78,652,354	0	78,652,354	41,080,375	0	41,080,375
99	367000	Underground Conductors & Devices	210,397,543	0	210,397,543	139,586,373	0	139,586,373	70,811,170	0	70,811,170
99	368000	Line Transformers	272,105,596	0	272,105,596	187,635,073	0	187,635,073	84,470,523	0	84,470,523
99	369XXX	Services	174,080,400	0	174,080,400	114,472,819	0	114,472,819	59,607,581	0	59,607,581
99	371XXX	Installations on Customers' Premises	1,544,274	0	1,544,274	1,544,274	0	1,544,274	0	0	0
99	370XXX	Meters	61,680,750	0	61,680,750	38,570,589	0	38,570,589	23,110,161	0	23,110,161
99	373XXX	Street Light & Signal Systems	63,009,245	0	63,009,245	40,832,434	0	40,832,434	22,176,811	0	22,176,811
TOTAL DISTRIBUTION PLANT			1,767,861,523	3,073,816	1,770,935,339	1,168,728,420	2,396,470	1,171,124,890	599,133,103	677,346	599,810,449
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,397,703	92,350,600	111,748,303	11,018,601	63,347,894	74,366,495	8,379,102	29,002,706	37,381,808
4	391XXX	Office Furniture & Equipment	4,520,658	62,460,828	66,981,486	4,457,559	42,845,005	47,302,564	63,099	19,615,823	19,678,922
4	392XXX	Transportation Equipment	34,790,308	22,992,820	57,783,128	24,504,647	15,771,925	40,276,572	10,285,661	7,220,895	17,506,556
4	393000	Stores Equipment	421,906	3,815,185	4,237,091	245,734	2,617,026	2,862,760	176,172	1,198,159	1,374,331
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,918,465	15,592,664	712,874	9,547,371	10,260,245	961,325	4,371,094	5,332,419
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	350,276	2,132,344	2,482,620	336,696	1,462,681	1,799,377	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,242,794	9,361,926	33,604,720	14,386,333	6,421,813	20,808,146	9,856,461	2,940,113	12,796,574
4	397XXX	Communications Equipment	28,149,698	93,643,139	121,792,837	17,949,569	64,234,511	82,184,080	10,200,129	29,408,628	39,608,757
4	398000	Miscellaneous Equipment	13,522	590,346	603,868	0	404,948	404,948	13,522	185,398	198,920
TOTAL GENERAL PLANT			115,091,717	308,944,645	424,036,362	74,439,907	211,920,578	286,360,485	40,651,810	97,024,067	137,675,877
TOTAL PLANT IN SERVICE			1,900,477,916	2,764,536,735	4,665,014,651	1,260,660,269	1,823,885,766	3,084,546,035	639,817,647	940,650,969	1,580,468,616

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(307,179,151)	(307,179,151)	0	(200,864,447)	(200,864,447)	0	(106,314,704)	(106,314,704)
E-ADEP		Hydro Production Plant	0	(137,780,653)	(137,780,653)	0	(90,094,769)	(90,094,769)	0	(47,685,884)	(47,685,884)
E-ADEP		Other Production Plant	0	(130,290,639)	(130,290,639)	0	(85,197,049)	(85,197,049)	0	(45,093,590)	(45,093,590)
E-ADEP		Transmission Plant	0	(220,554,603)	(220,554,603)	0	(144,220,655)	(144,220,655)	0	(76,333,948)	(76,333,948)
E-ADEP		Distribution Plant	(576,040,562)	(194,507)	(576,235,069)	(354,787,438)	(151,645)	(354,939,083)	(221,253,124)	(42,862)	(221,295,986)
E-ADEP		General Plant	(41,162,131)	(110,347,797)	(151,509,928)	(25,159,932)	(75,693,072)	(100,853,004)	(16,002,199)	(34,654,725)	(50,656,924)
TOTAL ACCUMULATED DEPRECIATION			(617,202,693)	(906,347,350)	(1,523,550,043)	(379,947,370)	(596,221,637)	(976,169,007)	(237,255,323)	(310,125,713)	(547,381,036)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,067,428)	(14,067,428)	0	(9,198,691)	(9,198,691)	0	(4,868,737)	(4,868,737)
E-AAMT		Distribution-Franchises/Misc Intangibles	(266,621)	0	(266,621)	(266,621)	0	(266,621)	0	0	0
E-AAMT		General Plant - 303000	0	(2,410,478)	(2,410,478)	0	(1,650,759)	(1,650,759)	0	(759,719)	(759,719)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,424,552)	(54,406,815)	(57,831,367)	(3,400,758)	(37,320,355)	(40,721,113)	(23,794)	(17,086,460)	(17,110,254)
E-AAMT		General Plant - 390200, 396200	0	(154,952)	(154,952)	0	(106,289)	(106,289)	0	(48,663)	(48,663)
TOTAL ACCUMULATED AMORTIZATION			(3,691,173)	(71,039,673)	(74,730,846)	(3,667,379)	(48,276,094)	(51,943,473)	(23,794)	(22,763,579)	(22,787,373)
TOTAL ACCUMULATED DEPR/AMORT			(620,893,866)	(977,387,023)	(1,598,280,889)	(383,614,749)	(644,497,731)	(1,028,112,480)	(237,279,117)	(332,889,292)	(570,168,409)
NET ELECTRIC UTILITY PLANT before ADFIT			1,279,584,050	1,787,149,712	3,066,733,762	877,045,520	1,179,388,035	2,056,433,555	402,538,530	607,761,677	1,010,300,207
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	74,923	74,923	0	48,992	48,992	0	25,931	25,931
12		ADFIT - Electric Plant In Service (282900)	0	(549,790,318)	(549,790,318)	0	(368,667,396)	(368,667,396)	0	(181,122,922)	(181,122,922)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,311,523)	(62,311,523)	0	(42,742,589)	(42,742,589)	0	(19,568,934)	(19,568,934)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(836,269)	(836,269)	0	(573,639)	(573,639)	0	(262,630)	(262,630)
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	(6,467,087)	(6,467,087)	0	(4,228,828)	(4,228,828)	0	(2,238,259)	(2,238,259)
1		ADFIT - CDA Settlement Costs (283333)	0	250,668	250,668	0	163,912	163,912	0	86,756	86,756
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,300,638)	(1,300,638)	0	(872,156)	(872,156)	0	(428,482)	(428,482)
TOTAL ACCUMULATED DFIT			0	(620,567,985)	(620,567,985)	0	(417,000,485)	(417,000,485)	0	(203,567,500)	(203,567,500)
NET ELECTRIC UTILITY PLANT			1,279,584,050	1,166,581,727	2,446,165,777	877,045,520	762,387,550	1,639,433,070	402,538,530	404,194,177	806,732,707

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	77.964%	22.036%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.056%	32.944%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,279,584,050	1,166,581,727	2,446,165,777	877,045,520	762,387,550	1,639,433,070	402,538,530	404,194,177	806,732,707
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	533,213	1,439,882	1,973,095	485,757	987,687	1,473,444	47,456	452,195	499,651
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	(123,512)	0	(123,512)	123,512	0	123,512
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)	(3,190,135)	0	(3,190,135)	(1,022,383)	0	(1,022,383)	(2,167,752)	0	(2,167,752)
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)	7,955,855	0	7,955,855	5,247,725	0	5,247,725	2,708,130	0	2,708,130
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)	1,790,647	0	1,790,647	0	0	0	1,790,647	0	1,790,647
99	ADFIT - Boulder Park Disallowed (190040)	169,964	0	169,964	0	0	0	169,964	0	169,964
99	Investment in WNP3 Exchange Power (124900, 124930)	1,122,538	0	1,122,538	1,122,538	0	1,122,538	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(201,793)	0	(201,793)	(201,793)	0	(201,793)	0	0	0
99	CDA Lake Settlement - WA (182382)	259,868	0	259,868	259,868	0	259,868	0	0	0
99	CDA Lake Settlement - ID (186382)	47,753	0	47,753	0	0	0	47,753	0	47,753
99	ADFIT - CDA Lake Settlement - Direct (283382)	(64,601)	0	(64,601)	(54,573)	0	(54,573)	(10,028)	0	(10,028)
99	CDA CDR Fund - Direct (182324)	18,903	0	18,903	18,903	0	18,903	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	133,542	0	133,542	124,605	0	124,605	8,937	0	8,937
99	ADFIT - Spokane River Relicensing (283322)	(28,030)	0	(28,030)	(26,156)	0	(26,156)	(1,874)	0	(1,874)
99	Spokane River PM&Es (182323)	120,741	0	120,741	79,123	0	79,123	41,618	0	41,618
99	ADFIT - Spokane River PM&Es (283323)	(25,370)	0	(25,370)	(16,630)	0	(16,630)	(8,740)	0	(8,740)
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)	(2,158,394)	0	(2,158,394)	(1,008,408)	0	(1,008,408)	(1,149,986)	0	(1,149,986)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Customer Deposits (235199)	(1,983,544)	0	(1,983,544)	(1,983,544)	0	(1,983,544)	0	0	0
C-WKC	Working Capital	86,099,123	0	86,099,123	56,959,610	0	56,959,610	29,139,513	0	29,139,513
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	83,257,001	1,394,453	84,651,454	55,713,076	956,525	56,669,601	27,543,925	437,928	27,981,853
	NET RATE BASE	1,362,841,051	1,167,976,180	2,530,817,231	932,758,596	763,344,075	1,696,102,671	430,082,455	404,632,105	834,714,560

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	694,374				694,374	694,374		454,051	454,051		240,323	240,323
1	Hydro (ED-AN)	1,041,725				1,041,725	1,041,725		681,184	681,184		360,541	360,541
1	Other (ED-AN)	818,795				818,795	818,795		535,410	535,410		283,385	283,385
Total Electric Production		2,554,894				2,554,894	2,554,894		1,670,645	1,670,645		884,249	884,249
Electric Transmission													
1	ED-AN	1,121,532				1,121,532	1,121,532		733,370	733,370		388,162	388,162
Total Electric Transmissio		1,121,532				1,121,532	1,121,532		733,370	733,370		388,162	388,162
Electric Distribution													
3	ED-AN	5,046					5,046		3,934	3,934		1,112	1,112
	ED-ID	1,521,253				1,521,253	1,521,253				1,521,253		1,521,253
	ED-WA	2,846,553				2,846,553	2,846,553	2,846,553		2,846,553			
Total Electric Distribution		4,372,852				4,367,806	5,046	4,372,852	2,846,553	3,934	2,850,487	1,521,253	1,112
Gas Underground Storage													
	GD-AN	81,745		81,745									
	GD-OR	9,411			9,411								
Total Gas Underground St		91,156		81,745	9,411								
Gas Distribution													
	GD-AN	5,017		5,017									
	GD-ID	500,018		500,018									
	GD-WA	1,042,149		1,042,149									
	GD-OR	707,218			707,218								
Total Gas Distribution		2,254,402		1,547,184	707,218								
General Plant													
4	ED-AN	190,374		190,374			190,374	190,374		130,587	130,587		59,787
	ED-ID	21,587		21,587		21,587	21,587	21,587				21,587	21,587
	ED-WA	41,925		41,925		41,925	41,925	41,925					
7,4	CD-AA	2,051,016	1,447,566	420,725	182,725		1,447,566	1,447,566		992,958	992,958		454,608
9,4	CD-AN	87,442	68,094	19,348			68,094	68,094		46,709	46,709		21,385
9	CD-ID	28,432	22,141	6,291		22,141	22,141	22,141				22,141	22,141
9	CD-WA	129,766	101,053	28,713		101,053	101,053	101,053			101,053		
8	GD-AA	33,083		23,084	9,999								
	GD-AN	2,510		2,510									
	GD-ID	2,039		2,039									
	GD-WA	79,862		79,862									
	GD-OR	17,590			17,590								
Total General Plant		2,685,626	1,892,740	582,572	210,314	186,706	1,706,034	1,892,740	142,978	1,170,254	1,313,232	43,728	535,780
Total Depreciation Expens		13,080,462	9,942,018	2,211,501	926,943	4,554,512	5,387,506	9,942,018	2,989,531	3,578,203	6,567,734	1,564,981	1,809,303

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	77.964%	22.036%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,045	50,045		26,488	26,488	
1	Misc Intangible Plt (30300)	ED-AN	19,647	19,647			19,647	19,647		12,847	12,847		6,800	6,800	
Total Production/Transmission			96,180	96,180			96,180	96,180		62,892	62,892		33,288	33,288	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489			489	489	489		489				
Total Distribution			2,502	2,502			2,502	2,502	2,502		2,502				
General Plant - 303000															
7,4		CD-AA	63,636	44,913	13,054	5,669	44,913	44,913		30,808	30,808		14,105	14,105	
9,1		CD-AN	812	632	180		632	632		413	413		219	219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			68,437	45,545	16,551	6,341	45,545	45,545		31,221	31,221		14,324	14,324	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,352,460	1,660,319	482,560	209,581	1,660,319	1,660,319		1,138,896	1,138,896		521,423	521,423	
9,4		CD-AN	6,285	4,894	1,391		4,894	4,894		3,357	3,357		1,537	1,537	
9,4		CD-ID	656	511	145		511	511				511		511	
9,4		CD-WA	308,803	240,474	68,329		240,474	240,474	240,474		240,474			0	
4		ED-AN	222,679	222,679			222,679	222,679		152,747	152,747		69,932	69,932	
		ED-ID	0	0			0	0				0		0	
		ED-WA	23,775	23,775			23,775	23,775	23,775		23,775				
8		GD-AA	11,567		8,071	3,496									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			2,926,225	2,152,652	560,496	213,077	2,152,652	2,152,652		264,249	1,295,000		511	592,892	593,403
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	
4		ED-AN	3,980	3,980			3,980	3,980		2,730	2,730		1,250	1,250	
		GD-OR	0			0									
Total General Plant - 390200, 396200			3,980	3,980	0	0	3,980	3,980		2,730	2,730		1,250	1,250	
Total Amortization Expense			3,097,324	2,300,859	577,047	219,418	2,300,859	2,300,859		266,751	1,391,843		511	641,754	642,265

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(307,179,151)	(307,179,151)			(307,179,151)	(307,179,151)		(200,864,447)	(200,864,447)		(106,314,704)	(106,314,704)	
1	Hydro (ED-AN)	(137,780,653)	(137,780,653)			(137,780,653)	(137,780,653)		(90,094,769)	(90,094,769)		(47,685,884)	(47,685,884)	
1	Other (ED-AN)	(130,290,639)	(130,290,639)			(130,290,639)	(130,290,639)		(85,197,049)	(85,197,049)		(45,093,590)	(45,093,590)	
Total Electric Production		(575,250,443)	(575,250,443)			(575,250,443)	(575,250,443)		(376,156,265)	(376,156,265)		(199,094,178)	(199,094,178)	
Electric Transmission														
1	ED-AN	(220,554,603)	(220,554,603)			(220,554,603)	(220,554,603)		(144,220,655)	(144,220,655)		(76,333,948)	(76,333,948)	
Total Electric Transmissic		(220,554,603)	(220,554,603)			(220,554,603)	(220,554,603)		(144,220,655)	(144,220,655)		(76,333,948)	(76,333,948)	
Electric Distribution														
3	ED-AN	(194,507)	(194,507)			(194,507)	(194,507)		(151,645)	(151,645)		(42,862)	(42,862)	
	ED-ID	(221,253,124)	(221,253,124)			(221,253,124)	(221,253,124)				(221,253,124)	(221,253,124)	(221,253,124)	
	ED-WA	(354,787,438)	(354,787,438)			(354,787,438)	(354,787,438)	(354,787,438)		(354,787,438)		(42,862)	(221,295,986)	
Total Electric Distribution		(576,235,069)	(576,235,069)			(576,040,562)	(194,507)	(576,235,069)	(354,787,438)	(151,645)	(354,939,083)	(221,253,124)	(42,862)	(221,295,986)
Gas Underground Storage														
	GD-AN	(16,649,644)		(16,649,644)										
	GD-OR	(1,187,537)				(1,187,537)								
Total Gas Underground S		(17,837,181)		(16,649,644)		(1,187,537)								
Gas Distribution														
	GD-AN	(1,805,625)		(1,805,625)										
	GD-ID	(80,445,157)		(80,445,157)										
	GD-WA	(149,470,385)		(149,470,385)										
	GD-OR	(113,298,901)				(113,298,901)								
Total Gas Distribution		(345,020,068)		(231,721,167)		(113,298,901)								
General Plant														
4	ED-AN	(49,057,527)	(49,057,527)			(49,057,527)	(49,057,527)		(33,651,011)	(33,651,011)		(15,406,516)	(15,406,516)	
	ED-ID	(11,159,747)	(11,159,747)			(11,159,747)	(11,159,747)				(11,159,747)		(11,159,747)	
	ED-WA	(21,352,516)	(21,352,516)			(21,352,516)	(21,352,516)	(21,352,516)		(21,352,516)				
7,4	CD-AA	(71,624,747)	(50,551,314)	(14,692,384)	(6,381,049)	(50,551,314)	(50,551,314)		(34,675,674)	(34,675,674)		(15,875,640)	(15,875,640)	
9,4	CD-AN	(13,790,345)	(10,738,956)	(3,051,389)		(10,738,956)	(10,738,956)		(7,366,387)	(7,366,387)		(3,372,569)	(3,372,569)	
9	CD-ID	(6,218,396)	(4,842,452)	(1,375,944)		(4,842,452)	(4,842,452)				(4,842,452)		(4,842,452)	
9	CD-WA	(4,889,263)	(3,807,416)	(1,081,847)		(3,807,416)	(3,807,416)	(3,807,416)		(3,807,416)				
8	GD-AA	(2,444,203)		(1,705,467)	(738,736)									
	GD-AN	(3,181,662)		(3,181,662)										
	GD-ID	(2,123,476)		(2,123,476)										
	GD-WA	(7,931,556)		(7,931,556)										
	GD-OR	(4,707,868)			(4,707,868)									
Total General Plant		(198,481,306)	(151,509,928)	(35,143,725)	(11,827,653)	(41,162,131)	(110,347,797)	(151,509,928)	(25,159,932)	(75,693,072)	(100,853,004)	(16,002,199)	(34,654,725)	(50,656,924)
Total Accumulated Depr		(1,933,378,670)	(1,523,550,043)	(283,514,536)	(126,314,091)	(617,202,693)	(906,347,350)	(1,523,550,043)	(379,947,370)	(596,221,637)	(976,169,007)	(237,255,323)	(310,125,713)	(547,381,036)

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	77.964%		22.036%				
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(12,169,488)	(12,169,488)			(12,169,488)	(12,169,488)		(7,957,628)	(7,957,628)		(4,211,860)	(4,211,860)		
1	Misc Intangible Plt (3030 ED-AN	(1,897,940)	(1,897,940)			(1,897,940)	(1,897,940)		(1,241,063)	(1,241,063)		(656,877)	(656,877)		
Total Production/Transmission		(14,067,428)	(14,067,428)			(14,067,428)	(14,067,428)		(9,198,691)	(9,198,691)		(4,868,737)	(4,868,737)		
Distribution															
	Franchises (302000) ED-WA	(222,726)	(222,726)			(222,726)	(222,726)		(222,726)	(222,726)					
	Misc Intangible Plt (3030 ED-WA	(43,895)	(43,895)			(43,895)	(43,895)		(43,895)	(43,895)					
Total Distribution		(266,621)	(266,621)			(266,621)	(266,621)		(266,621)	(266,621)					
General Plant - 303000															
7,4	CD-AA	(3,295,597)	(2,325,967)	(676,025)	(293,605)		(2,325,967)	(2,325,967)		(1,595,497)	(1,595,497)		(730,470)	(730,470)	
9,1	CD-AN	(108,524)	(84,511)	(24,013)			(84,511)	(84,511)		(55,262)	(55,262)		(29,249)	(29,249)	
	GD-ID	(104,443)		(104,443)											
	GD-WA	(221,332)		(221,332)											
	GD-OR	(98,436)			(98,436)										
Total General Plant - 303000		(3,828,332)	(2,410,478)	(1,025,813)	(392,041)		(2,410,478)	(2,410,478)		(1,650,759)	(1,650,759)		(759,719)	(759,719)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(70,592,946)	(49,823,090)	(14,480,730)	(6,289,126)		(49,823,090)	(49,823,090)		(34,176,149)	(34,176,149)		(15,646,941)	(15,646,941)	
9,4	CD-AN	(34,727)	(27,043)	(7,684)			(27,043)	(27,043)		(18,550)	(18,550)		(8,493)	(8,493)	
9	CD-ID	(30,555)	(23,794)	(6,761)			(23,794)	(23,794)				(23,794)	(23,794)		
9	CD-WA	(1,575,924)	(1,227,219)	(348,705)			(1,227,219)	(1,227,219)	(1,227,219)			0	0		
4	ED-AN	(4,556,682)	(4,556,682)				(4,556,682)	(4,556,682)		(3,125,656)	(3,125,656)		(1,431,026)	(1,431,026)	
	ED-ID	0	0				0	0				0	0		
	ED-WA	(2,173,539)	(2,173,539)				(2,173,539)	(2,173,539)	(2,173,539)						
8	GD-AA	(541,463)		(377,811)	(163,652)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(79,505,836)	(57,831,367)	(15,221,691)	(6,452,778)		(3,424,552)	(54,406,815)	(57,831,367)	(3,400,758)	(37,320,355)	(39,493,894)	(23,794)	(17,086,460)	(17,110,254)
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	0	
4	ED-AN	(154,952)	(154,952)				(154,952)	(154,952)		(106,289)	(106,289)		(48,663)	(48,663)	
	ED-WA	0	0				0	0	0	0	0				
	GD-WA	0		0					0						
	GD-OR	0			0										
Total General Plant - 390200, 396200		(154,952)	(154,952)	0	0		0	(154,952)	(154,952)	0	(106,289)	(106,289)	0	(48,663)	(48,663)
Total Accumulated Amortization		(97,823,169)	(74,730,846)	(16,247,504)	(6,844,819)		(3,691,173)	(71,039,673)	(74,730,846)	(3,667,379)	(48,276,094)	(50,716,254)	(23,794)	(22,763,579)	(22,787,373)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,312,505	1,106,086	2,554,542	4,651,877	8,312,505	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,368,128	0	0	0	0	19,368,128	0	0	19,368,128	0	0	0
99	GD-OR / AS	3,748,529	0	0	0	0	0	0	0	0	3,748,529	0	3,748,529
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,525,117	0	0	79,417,977	79,417,977	0	0	23,082,277	23,082,277	0	10,024,863	10,024,863
9	CD-WA / ID / AN	30,842,296	9,912,515	5,824,560	8,280,746	24,017,821	2,816,563	1,655,003	2,352,909	6,824,475	0	0	0
	TOTAL ACCOUNT	174,796,575	11,018,601	8,379,102	92,350,600	111,748,303	22,184,691	1,655,003	25,435,186	49,274,880	3,748,529	10,024,863	13,773,392
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,497,908	349,807	0	2,148,101	2,497,908	0	0	0	0	0	0	0
99	GD-WA / ID / AN	829,756	0	0	0	0	829,756	0	0	829,756	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	401,710	0	0	0	0	0	0	280,297	280,297	0	121,413	121,413
7	CD-AA	85,251,457	0	0	60,168,774	60,168,774	0	0	17,487,631	17,487,631	0	7,595,052	7,595,052
9	CD-WA / ID / AN	5,540,822	4,107,752	63,099	143,954	4,314,805	1,167,185	17,929	40,903	1,226,017	0	0	0
	TOTAL ACCOUNT	94,521,653	4,457,559	63,099	62,460,829	66,981,487	1,996,941	17,929	17,808,831	19,823,701	0	7,716,465	7,716,465
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,410,308	22,507,463	9,498,035	15,404,810	47,410,308	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,707,058	0	0	0	0	9,318,247	2,552,336	1,836,475	13,707,058	0	0	0
99	GD-OR / AS	3,881,869	0	0	0	0	0	0	0	0	3,881,869	0	3,881,869
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,262,614	0	0	5,125,808	5,125,808	0	0	1,489,780	1,489,780	0	647,026	647,026
9	CD-WA / ID / AN	6,737,911	1,997,184	787,626	2,462,203	5,247,013	567,484	223,798	699,616	1,490,898	0	0	0
	TOTAL ACCOUNT	79,046,710	24,504,647	10,285,661	22,992,821	57,783,129	9,885,731	2,776,134	4,058,631	16,720,496	3,881,869	661,216	4,543,085

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,937,776	244,753	174,826	3,425,615	3,845,194	69,545	49,675	973,362	1,092,582	0	0	
		TOTAL ACCOUNT	5,442,474	245,733	176,172	3,815,185	4,237,090	157,705	49,675	973,362	1,180,742	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,507,925	703,615	204,716	4,599,594	5,507,925	0	0	0	0	0	0	
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	848,758	
8		GD-AA	4,968,641	0	0	0	0	0	0	3,466,919	3,466,919	0	1,501,722	
7		CD-AA	13,024,764	0	0	9,192,618	9,192,618	0	0	2,671,770	2,671,770	0	1,160,376	
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	27,918,779	712,874	961,325	13,918,465	15,592,664	1,796,323	488,652	6,530,284	8,815,259	848,758	2,662,098	3,510,856
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,375,593	336,696	13,580	1,025,317	1,375,593	0	0	0	0	0	0	
99		GD-WA / ID / AN	123,832	0	0	0	0	28,915	0	94,917	123,832	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
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	3,314,029	336,696	13,580	2,132,344	2,482,620	28,915	0	559,827	588,742	40,917	201,750	242,667
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,153,776	14,133,959	9,501,623	8,518,194	32,153,776	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,247	252,374	354,838	470,742	1,077,954	71,710	100,825	133,758	306,293	0	0	
		TOTAL ACCOUNT	38,162,905	14,386,333	9,856,461	9,361,926	33,604,720	2,456,005	948,510	1,062,754	4,467,269	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	67,033,135	12,713,224	7,251,337	47,068,574	67,033,135	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,343,409	0	0	0	0	870,844	472,565	0	1,343,409	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	
7		CD-AA	54,667,683	0	0	38,583,357	38,583,357	0	0	11,213,982	11,213,982	0	4,870,344	
9		CD-WA/ ID / AN	20,772,725	5,236,344	2,948,792	7,991,208	16,176,344	1,487,866	837,876	2,270,639	4,596,381	0	0	
		TOTAL ACCOUNT	146,099,270	17,949,568	10,200,129	93,643,139	121,792,836	2,358,710	1,310,441	14,286,525	17,955,676	1,133,063	5,217,695	6,350,758
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	571,849	0	0	403,600	403,600	0	0	117,303	117,303	0	50,946	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	776,381	0	13,522	590,346	603,868	0	1,897	117,303	119,200	2,367	50,946	53,313
		TOTAL GENERAL PLANT	586,269,191	74,439,905	40,651,810	308,944,646	424,036,361	43,826,555	7,344,986	73,021,401	124,192,942	10,572,523	27,467,365	38,039,888

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-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,570,714	2,309,036	0	13,261,678	15,570,714	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	701,493	0	0	0	0	0	0	489,474	489,474	0	212,019	
7		CD-AA	94,773,620	0	0	66,889,325	66,889,325	0	0	19,440,913	19,440,913	0	8,443,382	
9		CD-WA / ID / AN	418,480	0	32,734	293,149	325,883	0	9,301	83,296	92,597	0	0	
		TOTAL ACCOUNT	111,464,307	2,309,036	32,734	80,444,152	82,785,922	0	9,301	20,013,683	20,022,984	0	8,655,401	8,655,401
	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	255,117	0	0	180,057	180,057	0	0	52,332	52,332	0	22,728	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	255,117	0	0	180,057	180,057	0	0	52,332	52,332	0	22,728	22,728
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,520,680	0	0	1,779,046	1,779,046	0	0	517,067	517,067	0	224,567	224,567
9		CD-WA / ID / AN	18,312,491	14,260,486	0	0	14,260,486	4,052,005	0	0	4,052,005	0	0	0
		TOTAL ACCOUNT	20,833,171	14,260,486	0	1,779,046	16,039,532	4,052,005	0	517,067	4,569,072	0	224,567	224,567
		TOTAL	288,411,786	16,889,238	32,734	193,711,200	210,633,172	5,074,599	788,906	49,880,694	55,744,199	426,123	21,608,292	22,034,415

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended March 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(87,435,593)	(61,710,293)	(17,935,663)	(7,789,637)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(772,065)	(601,230)	(170,835)	0
7	282919	CD-AA	(1,184,887)	(836,269)	(243,056)	(105,562)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
Total			(89,658,551)	(63,335,534)	(18,404,120)	(7,918,897)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended March 31, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,652,814	3,652,814	0	0	0	0	3,652,814
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	11	11	0	0	0	0	11
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	60,326,405	31,423,217	0	91,749,622	56,959,610	29,139,513	3,366,795	2,283,704	0
TOTAL		60,326,405	31,423,217	3,652,856	95,402,478	56,959,610	29,139,513	3,366,795	2,283,704	3,652,856

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						