

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	173,962,265	112,091,000	61,871,265
	Adjustments			
	Adjusted Net Operating Income (Loss)	173,962,265	112,091,000	61,871,265
E-APL	Electric Net Rate Base	2,439,077,255	1,626,695,414	812,381,841
	RATE OF RETURN	7.132%	6.891%	7.616%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended 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 - AMA Percent	04-01-2018 thru 03-31-2019	386,220 100.000%	253,376 65.604%	132,844 34.396%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2018 thru 03-31-2019	26,014,530 100.000%	17,743,258 68.205%	8,271,272 31.795%
	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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended March 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2018 thru 03-31-2019	1,161,625,052	787,543,577	374,081,475	
				100.000%	67.797%	32.203%	
11		Book Depreciation Percent	04-01-2018 thru 03-31-2019	114,653,001	75,241,150	39,411,851	
				100.000%	65.625%	34.375%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	03-01-2018 thru 03-31-2019	2,988,937,064 100.000%	1,993,612,653 66.700%	995,324,411 33.300%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2018 thru 03-31-2019	257,544,038 100.000%	172,996,951 67.172%	84,547,087 32.828%
14		Net Allocated Schedule M's - AMA Percent	04-01-2018 thru 03-31-2019	-114,297,175 100.000%	-73,891,049 64.648%	-40,406,126 35.352%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	372,766,732	0	372,766,732	251,928,479	0	251,928,479	120,838,253	0	120,838,253
99	442200	Commercial - Firm & Int.	315,099,602	0	315,099,602	223,630,759	0	223,630,759	91,468,843	0	91,468,843
1	442300	Industrial	105,321,561	0	105,321,561	63,150,627	0	63,150,627	42,170,934	0	42,170,934
99	444000	Public Street & Highway Lighting	7,583,447	0	7,583,447	4,888,788	0	4,888,788	2,694,659	0	2,694,659
99	448000	Interdepartmental Revenue	1,429,727	0	1,429,727	1,150,778	0	1,150,778	278,949	0	278,949
99	499XXX	Unbilled Revenue	1,910,638	0	1,910,638	308,657	0	308,657	1,601,981	0	1,601,981
		TOTAL SALES TO ULTIMATE CUSTOMERS	804,111,707	0	804,111,707	545,058,088	0	545,058,088	259,053,619	0	259,053,619
1	447XXX	Sales for Resale	0	75,797,894	75,797,894	0	49,564,243	49,564,243	0	26,233,651	26,233,651
		TOTAL SALES OF ELECTRICITY	804,111,707	75,797,894	879,909,601	545,058,088	49,564,243	594,622,331	259,053,619	26,233,651	285,287,270
		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	(15,408,142)	13,562,508	(1,845,634)	(8,686,887)	8,897,548	210,661	(6,721,255)	4,664,960	(2,056,295)
99	451000	Miscellaneous Service Revenue	290,951	0	290,951	165,641	0	165,641	125,310	0	125,310
1	453000	Sales of Water & Water Power	0	532,250	532,250	0	348,038	348,038	0	184,212	184,212
1	454000	Rent from Electric Property	2,620,442	85,195	2,705,637	1,582,241	55,709	1,637,950	1,038,201	29,486	1,067,687
1	454100	Rent from Trnsmmission Joint Use	36,982	0	36,982	16,860	0	16,860	20,122	0	20,122
1	456XXX	Other Electric Revenues	4,346,277	95,453,358	99,799,635	3,361,873	62,416,951	65,778,824	984,404	33,036,407	34,020,811
		TOTAL OTHER OPERATING REVENUE	(8,487,317)	109,633,311	101,145,994	(3,934,099)	71,718,246	67,784,147	(4,553,218)	37,915,065	33,361,847
		TOTAL ELECTRIC REVENUE	795,624,390	185,431,205	981,055,595	541,123,989	121,282,489	662,406,478	254,500,401	64,148,716	318,649,117

			***** 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	416,094	416,094	0	272,084	272,084	0	144,010	144,010
1	501XXX	Fuel	0	28,269,379	28,269,379	0	18,485,347	18,485,347	0	9,784,032	9,784,032
1	502000	Steam Expense	0	3,893,469	3,893,469	0	2,545,939	2,545,939	0	1,347,530	1,347,530
1	505000	Electric Expense	0	1,092,870	1,092,870	0	714,628	714,628	0	378,242	378,242
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,147,630	3,147,630	0	2,058,235	2,058,235	0	1,089,395	1,089,395
1	507000	Rent	0	34,207	34,207	0	22,368	22,368	0	11,839	11,839
MAINTENANCE											
1	510000	Supervision & Engineering	0	545,462	545,462	0	356,678	356,678	0	188,784	188,784
1	511000	Structures	0	560,859	560,859	0	366,746	366,746	0	194,113	194,113
1	512000	Boiler Plant	0	5,736,760	5,736,760	0	3,751,267	3,751,267	0	1,985,493	1,985,493
1	513000	Electric Plant	0	1,128,789	1,128,789	0	738,115	738,115	0	390,674	390,674
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,004,282	1,004,282	0	656,700	656,700	0	347,582	347,582
TOTAL STEAM POWER GENERATION EXP			0	45,829,801	45,829,801	0	29,968,107	29,968,107	0	15,861,694	15,861,694
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,174,329	3,174,329	0	2,075,694	2,075,694	0	1,098,635	1,098,635
1	536000	Water for Power	0	1,149,994	1,149,994	0	751,981	751,981	0	398,013	398,013
1	537000	Hydraulic Expense	4,318,157	4,642,687	8,960,844	2,832,208	3,035,853	5,868,061	1,485,949	1,606,834	3,092,783
1	538000	Electric Expense	0	7,493,021	7,493,021	0	4,899,686	4,899,686	0	2,593,335	2,593,335
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,194,369	1,194,385	0	780,998	780,998	16	413,371	413,387
1	540000	Rent	1,242,800	1,511,065	2,753,865	812,667	988,085	1,800,752	430,133	522,980	953,113
1	540100	MT Trust Funds Land Settlement Rents	3,681,600	0	3,681,600	2,405,926	0	2,405,926	1,275,674	0	1,275,674
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,381,381	1,381,381	0	903,285	903,285	0	478,096	478,096
1	542000	Structures	0	390,635	390,635	0	255,436	255,436	0	135,199	135,199
1	543000	Reservoirs, Dams, & Waterways	0	2,457,630	2,457,630	0	1,607,044	1,607,044	0	850,586	850,586
1	544000	Electric Plant	0	3,707,655	3,707,655	0	2,424,436	2,424,436	0	1,283,219	1,283,219
1	545000	Miscellaneous Hydraulic Plant	0	1,468,838	1,468,838	0	960,473	960,473	0	508,365	508,365
TOTAL HYDRO POWER GENERATION EXP			9,242,573	28,571,604	37,814,177	6,050,801	18,682,971	24,733,772	3,191,772	9,888,633	13,080,405
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	383,138	383,138	0	250,534	250,534	0	132,604	132,604
1	547XXX	Fuel	0	70,973,374	70,973,374	0	46,409,489	46,409,489	0	24,563,885	24,563,885
1	548000	Generation Expense	0	2,487,181	2,487,181	0	1,626,368	1,626,368	0	860,813	860,813
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	444,669	444,669	0	290,769	290,769	0	153,900	153,900
1	550000	Rent	0	(14,770)	(14,770)	0	(9,658)	(9,658)	0	(5,112)	(5,112)
MAINTENANCE											
1	551000	Supervision & Engineering	0	711,104	711,104	0	464,991	464,991	0	246,113	246,113
1	552000	Structures	0	83,208	83,208	0	54,410	54,410	0	28,798	28,798
1	553000	Generating & Electric Equipment	0	4,078,501	4,078,501	0	2,666,932	2,666,932	0	1,411,569	1,411,569
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	935,977	935,977	0	612,035	612,035	0	323,942	323,942
TOTAL OTHER POWER GENERATION EXP			0	80,082,382	80,082,382	0	52,365,870	52,365,870	0	27,716,512	27,716,512

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	885,755	133,363,364	134,249,119	22,718	87,206,304	87,229,022	863,037	46,157,060	47,020,097
1	556000	System Control & Load Dispatching	0	703,355	703,355	0	459,924	459,924	0	243,431	243,431
E-557	557XXX	Other Expense	817,710	70,674,610	71,492,320	7,125,525	46,214,127	53,339,652	(6,307,815)	24,460,483	18,152,668
TOTAL OTHER POWER SUPPLY EXPENSE			1,703,465	204,741,329	206,444,794	7,148,243	133,880,355	141,028,598	(5,444,778)	70,860,974	65,416,196
TOTAL PRODUCTION OPERATING EXP			10,946,038	359,225,116	370,171,154	13,199,044	234,897,303	248,096,347	(2,253,006)	124,327,813	122,074,807
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,455,066	2,455,066	0	1,605,368	1,605,368	0	849,698	849,698
1	561000	Load Dispatching	0	3,270,037	3,270,037	0	2,138,277	2,138,277	0	1,131,760	1,131,760
1	562000	Station Expense	0	542,017	542,017	0	354,425	354,425	0	187,592	187,592
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	447,478	447,478	0	292,606	292,606	0	154,872	154,872
1	565XXX	Transmission of Electricity by Others	0	17,687,343	17,687,343	0	11,565,754	11,565,754	0	6,121,589	6,121,589
1	566000	Miscellaneous Transmission Expense	0	3,021,225	3,021,225	0	1,975,579	1,975,579	0	1,045,646	1,045,646
1	567000	Rent	0	165,510	165,510	0	108,227	108,227	0	57,283	57,283
MAINTENANCE											
1	568000	Supervision & Engineering	0	675,215	675,215	0	441,523	441,523	0	233,692	233,692
1	569000	Structures	774	743,146	743,920	19	485,943	485,962	755	257,203	257,958
1	570000	Station Equipment	0	827,945	827,945	0	541,393	541,393	0	286,552	286,552
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	10,423	1,376,759	1,387,182	206	900,263	900,469	10,217	476,496	486,713
1	572000	Underground Lines	0	141	141	0	92	92	0	49	49
1	573000	Service Miscellaneous	0	82,187	82,187	0	53,742	53,742	0	28,445	28,445
TOTAL TRANSMISSION OPERATING EXP			11,197	31,294,069	31,305,266	225	20,463,192	20,463,417	10,972	10,830,877	10,841,849

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	30,300,058	30,300,058	0	19,813,208	19,813,208	0	10,486,850	10,486,850
E-DEPX		Depreciation Expense-Transmission	0	13,046,531	13,046,531	0	8,531,127	8,531,127	0	4,515,404	4,515,404
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,072	1,153,072	0	753,994	753,994	0	399,078	399,078
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	759,237	0	759,237	0	0	0	759,237	0	759,237
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	227,953	0	227,953	178,196	0	178,196	49,757	0	49,757
99	407403	Amortization of Dissallowed K.F. Plant	(106,552)	0	(106,552)	(106,552)	0	(106,552)	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	(2,794,239)	0	(2,794,239)	(1,924,839)	0	(1,924,839)	(869,400)	0	(869,400)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	761,935	0	761,935	0	0	0	761,935	0	761,935
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	52,484	0	52,484	52,484	0	52,484	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	26,344,595	26,344,595	0	17,226,731	17,226,731	0	9,117,864	9,117,864
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,396,323	71,952,646	74,348,969	774,625	47,049,836	47,824,461	1,621,698	24,902,810	26,524,508
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,353,558	462,471,831	475,825,389	13,973,894	302,410,331	316,384,225	(620,336)	160,061,500	159,441,164

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	738,806	3,327,845	4,066,651	543,404	2,269,757	2,813,161	195,402	1,058,088	1,253,490
3	582000	Station Expense	787,542	46,591	834,133	441,831	31,777	473,608	345,711	14,814	360,525
3	583000	Overhead Line Expense	2,264,787	421,972	2,686,759	1,487,267	287,806	1,775,073	777,520	134,166	911,686
3	584000	Underground Line Expense	1,524,417	0	1,524,417	833,099	0	833,099	691,318	0	691,318
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	5,036	0	5,036	4,941	0	4,941	95	0	95
3	586000	Meter Expense	1,948,624	58,745	2,007,369	1,551,677	40,067	1,591,744	396,947	18,678	415,625
3	587000	Customer Installations Expense	740,304	133,735	874,039	508,608	91,214	599,822	231,696	42,521	274,217
3	588000	Miscellaneous Distribution Expense	4,616,086	3,999,384	8,615,470	2,803,371	2,727,780	5,531,151	1,812,715	1,271,604	3,084,319
3	589000	Rent	5,953	344,109	350,062	5,953	234,700	240,653	0	109,409	109,409
		MAINTENANCE:									
3	590000	Supervision & Engineering	257,186	1,061,277	1,318,463	144,252	723,844	868,096	112,934	337,433	450,367
3	591000	Structures	434,360	1,655	436,015	242,110	1,129	243,239	192,250	526	192,776
3	592000	Station Equipment	721,643	126,989	848,632	457,676	86,613	544,289	263,967	40,376	304,343
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,401,872	0	10,401,872	7,612,291	0	7,612,291	2,789,581	0	2,789,581
3	594000	Underground Lines	822,812	0	822,812	569,778	0	569,778	253,034	0	253,034
3	595000	Line Transformers	368,203	0	368,203	285,009	0	285,009	83,194	0	83,194
3	596000	Street Light & Signal System Maintenance Exp	178,814	0	178,814	142,492	0	142,492	36,322	0	36,322
3	597000	Meters	27,980	0	27,980	20,993	0	20,993	6,987	0	6,987
3	598000	Miscellaneous Distribution Expense	73,002	214,717	287,719	(8,596)	146,448	137,852	81,598	68,269	149,867
		TOTAL DISTRIBUTION OPERATING EXP	26,014,531	9,737,019	35,751,550	17,743,260	6,641,135	24,384,395	8,271,271	3,095,884	11,367,155
E-DEPX		Depreciation Expense-Distribution	50,650,186	60,186	50,710,372	32,736,543	41,050	32,777,593	17,913,643	19,136	17,932,779
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	56,937,741	0	56,937,741	48,831,603	0	48,831,603	8,106,138	0	8,106,138
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	107,617,946	60,186	107,678,132	81,598,165	41,050	81,639,215	26,019,781	19,136	26,038,917
		TOTAL DISTRIBUTION EXPENSES	133,632,477	9,797,205	143,429,682	99,341,425	6,682,185	106,023,610	34,291,052	3,115,020	37,406,072

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	188,050	188,050	0	123,368	123,368	0	64,682	64,682
2	902000	Meter Reading Expenses	2,891,087	146,759	3,037,846	2,727,266	96,280	2,823,546	163,821	50,479	214,300
2	903XXX	Customer Records & Collection Expenses	2,525,971	7,598,643	10,124,614	1,783,366	4,985,014	6,768,380	742,605	2,613,629	3,356,234
2	904000	Uncollectible Accounts	163,111	2,435,329	2,598,440	240,590	1,597,673	1,838,263	(77,479)	837,656	760,177
2	905000	Misc Customer Accounts	0	239,905	239,905	0	157,387	157,387	0	82,518	82,518
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,580,169	10,608,686	16,188,855	4,751,222	6,959,722	11,710,944	828,947	3,648,964	4,477,911
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,377,288	236,060	38,613,348	27,850,401	154,865	28,005,266	10,526,887	81,195	10,608,082
2	909000	Advertising	34,047	1,019,741	1,053,788	33,057	668,991	702,048	990	350,750	351,740
2	910000	Misc Customer Service & Info Exp	0	383,858	383,858	0	251,826	251,826	0	132,032	132,032
TOTAL CUSTOMER SERVICE & INFO EXP			38,411,335	1,639,659	40,050,994	27,883,458	1,075,682	28,959,140	10,527,877	563,977	11,091,854
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	713,623	32,608,076	33,321,699	544,782	22,367,510	22,912,292	168,841	10,240,566	10,409,407
4	921000	Office Supplies & Expenses	35,937	4,760,407	4,796,344	35,711	3,265,401	3,301,112	226	1,495,006	1,495,232
4	922000	Admin Exp Transferred--Credit	0	(118,427)	(118,427)	0	(81,235)	(81,235)	0	(37,192)	(37,192)
4	923000	Outside Services Employed	152,022	9,609,832	9,761,854	143,837	6,591,864	6,735,701	8,185	3,017,968	3,026,153
4	924000	Property Insurance Premium	0	1,305,792	1,305,792	0	895,708	895,708	0	410,084	410,084
4	925XXX	Injuries and Damages	2,112	3,453,902	3,456,014	1,056	2,369,204	2,370,260	1,056	1,084,698	1,085,754
4	926XXX	Employee Pensions and Benefits	5,521	1,736,189	1,741,710	5,521	1,190,939	1,196,460	0	545,250	545,250
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,431,062	3,832,806	6,263,868	1,655,422	2,506,272	4,161,694	775,640	1,326,534	2,102,174
4	930000	Miscellaneous General Expenses	147,796	4,314,554	4,462,350	96,752	2,959,568	3,056,320	51,044	1,354,986	1,406,030
4	931000	Rents	4,550	256,605	261,155	0	176,018	176,018	4,550	80,587	85,137
4	935000	Maintenance of General Plant	1,013,848	11,741,972	12,755,820	513,248	8,054,406	8,567,654	500,600	3,687,566	4,188,166
TOTAL ADMIN & GEN OPERATING EXP			4,507,671	73,501,708	78,009,379	2,996,329	50,295,655	53,291,984	1,511,342	23,206,053	24,717,395

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	1,778,103	18,718,891	20,496,994	1,247,257	12,840,223	14,087,480	530,846	5,878,668	6,409,514
E-AMTX		Amortization Expense-General Plant - 303000	0	479,396	479,396	0	328,599	328,599	0	150,797	150,797
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	1,867,220	21,582,830	23,450,050	1,860,742	14,804,742	16,665,484	6,478	6,778,088	6,784,566
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	48,008	48,008	0	32,931	32,931	0	15,077	15,077
99	407229	Idaho Earnings Test Amortization	(1,087,345)	0	(1,087,345)	0	0	0	(1,087,345)	0	(1,087,345)
99	407230	Tax Reform Amortization	(6,641,466)	0	(6,641,466)	(6,641,466)	0	(6,641,466)	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,250	41,565	777	15,103	15,880
99	407319	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	407332	Existing Meters Excess Deprec. Deferral	328,321	0	328,321	328,321	0	328,321	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(749,522)	0	(749,522)	(509,546)	0	(509,546)	(239,976)	0	(239,976)
99	407436	Regulatory Credit - AMI	(3,559,039)	0	(3,559,039)	(3,559,039)	0	(3,559,039)	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	(6,597,624)	40,874,478	34,276,854	(6,285,480)	28,036,745	21,751,265	(312,144)	12,837,733	12,525,589
		TOTAL ADMIN & GENERAL EXPENSES	(2,089,953)	114,376,186	112,286,233	(3,289,151)	78,332,400	75,043,249	1,199,198	36,043,786	37,242,984
		TOTAL EXPENSES BEFORE FIT	188,946,301	598,893,567	787,839,868	142,719,563	395,460,320	538,179,883	46,226,738	203,433,247	249,659,985
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,215,727			124,226,595			68,989,132
E-FIT		FEDERAL INCOME TAX			17,591,466			11,284,061			6,307,405
E-FIT		DEFERRED FEDERAL INCOME TAX			2,146,784			1,168,537			978,247
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			173,962,265			112,091,000			61,871,265

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.604%	34.396%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.205%	31.795%
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-456-12A
For Twelve Months 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	56,620	1,045,681	1,102,301	55,020	683,771	738,791	1,600	361,910	363,510
1	456010	Other Electric Rev-Financial	0	(4,285,216)	(4,285,216)	0	(2,802,103)	(2,802,103)	0	(1,483,113)	(1,483,113)
1	456015	Other Electric Rev-CT Fuel Sales	0	32,046,307	32,046,307	0	20,955,080	20,955,080	0	11,091,227	11,091,227
1	456016	Other Electric Rev-Resource Opt	0	3,068,644	3,068,644	0	2,006,586	2,006,586	0	1,062,058	1,062,058
1	456017	Other Electric Rev-Non Resource	0	63,176	63,176	0	41,311	41,311	0	21,865	21,865
1	456018	Other Electric Rev-Extraction	0	679,275	679,275	0	444,178	444,178	0	235,097	235,097
1	456020	Other Electric Rev-Sale of Excess	0	282,185	282,185	0	184,521	184,521	0	97,664	97,664
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	13,924,285	13,924,285	0	9,105,090	9,105,090	0	4,819,195	4,819,195
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	2,428,247	2,428,247	0	1,587,831	1,587,831	0	840,416	840,416
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	(941,450)	0	(941,450)	(941,450)	0	(941,450)	0	0	0
1	456328	Residential Decoupling Deferral	3,775,006	0	3,775,006	2,679,254	0	2,679,254	1,095,752	0	1,095,752
1	456329	Amortization Res Decoupling Deferral	(3,755,665)	0	(3,755,665)	(3,641,218)	0	(3,641,218)	(114,447)	0	(114,447)
1	456338	Non-res Decoupling Deferred Rev	7,532,851	0	7,532,851	6,034,262	0	6,034,262	1,498,589	0	1,498,589
1	456339	Amortization Non-res Decoupling	(2,478,125)	0	(2,478,125)	(930,253)	0	(930,253)	(1,547,872)	0	(1,547,872)
1	456700	Other Electric Rev-Low Voltage	157,040	0	157,040	106,259	0	106,259	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,752,151	1,752,151	0	1,145,732	1,145,732	0	606,419	606,419
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(7,016,466)	(7,016,466)	0	(4,588,067)	(4,588,067)	0	(2,428,399)	(2,428,399)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	7,016,466	7,016,466	0	4,588,067	4,588,067	0	2,428,399	2,428,399
1	456730	Other Elec Rev-Intraco Thermal	0	43,390,424	43,390,424	0	28,372,998	28,372,998	0	15,017,426	15,017,426
TOTAL ACCOUNT 456			4,346,277	95,453,355	99,799,632	3,361,874	62,416,950	65,778,824	984,403	33,036,405	34,020,808

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-555-12A
For Twelve Months 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	124,934,314	124,934,314	0	81,694,548	81,694,548	0	43,239,766	43,239,766
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	237,056	259,774	22,718	155,011	177,729	0	82,045	82,045
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	(1,840,006)	(1,840,006)	0	(1,203,180)	(1,203,180)	0	(636,826)	(636,826)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,604,427	7,604,427	0	4,972,535	4,972,535	0	2,631,892	2,631,892
1	555710	Intercompany Purchase	0	2,427,573	2,427,573	0	1,587,390	1,587,390	0	840,183	840,183
TOTAL ACCOUNT 555			885,755	133,363,364	134,249,119	22,718	87,206,304	87,229,022	863,037	46,157,060	47,020,097

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-557-12A
For Twelve Months 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	8,548	6,905,287	6,913,835	8,548	4,515,367	4,523,915	0	2,389,920	2,389,920
1	557010	Other Power Supply Expense - Financial	0	3,000,075	3,000,075	0	1,961,749	1,961,749	0	1,038,326	1,038,326
1	557018	Merchandise Processing Fee	0	48,628	48,628	0	31,798	31,798	0	16,830	16,830
1	557150	Fuel - Economic Dispatch	0	482,048	482,048	0	315,211	315,211	0	166,837	166,837
1	557160	Power Supply Expense - Miscellaneous	0	1,453,158	1,453,158	0	950,220	950,220	0	502,938	502,938
99	557161	Unbilled Add-Ons	(408,921)	0	(408,921)	0	0	0	(408,921)	0	(408,921)
1	557165	Other Resource Costs-CAISO Charges	0	171,312	171,312	0	112,021	112,021	0	59,291	59,291
1	557170	Broker Fees - Power	0	427,527	427,527	0	279,560	279,560	0	147,967	147,967
1	557171	REC Broker Fees	0	44,967	44,967	0	29,404	29,404	0	15,563	15,563
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	6,851,652	0	6,851,652	6,851,652	0	6,851,652	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	1,982,702	0	1,982,702	1,982,702	0	1,982,702	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,214,875)	0	(2,214,875)	(2,214,875)	0	(2,214,875)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,201,432	0	2,201,432	0	0	0	2,201,432	0	2,201,432
99	557390	Idaho PCA Amortization	(8,421,506)	0	(8,421,506)	0	0	0	(8,421,506)	0	(8,421,506)
1	557395	Optional Renewable Power Expense Offset	0	826	826	0	540	540	0	286	286
1	557610	Other Expenses - Exposure	0	(16,683)	(16,683)	0	(10,909)	(10,909)	0	(5,774)	(5,774)
1	557700	Turbine Gas Bookout Expense	0	10,819,245	10,819,245	0	7,074,704	7,074,704	0	3,744,541	3,744,541
1	557711	Turbine Gas Bookout Offset	0	(10,819,245)	(10,819,245)	0	(7,074,704)	(7,074,704)	0	(3,744,541)	(3,744,541)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,157,465	58,157,465	0	38,029,166	38,029,166	0	20,128,299	20,128,299
TOTAL ACCOUNT 557			817,710	70,674,610	71,492,320	7,125,525	46,214,127	53,339,652	(6,307,815)	24,460,483	18,152,668

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-908-12A
For Twelve Months 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	364,167	236,060	600,227	275,030	154,865	429,895	89,137	81,195	170,332
99	908600	Public Purpose Tariff Rider Expense Offset	37,474,779	0	37,474,779	27,171,477	0	27,171,477	10,303,302	0	10,303,302
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	363,932	0	363,932	229,484	0	229,484	134,448	0	134,448
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			38,377,288	236,060	38,613,348	27,850,401	154,865	28,005,266	10,526,887	81,195	10,608,082

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.604%	34.396%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,439,077,255	1,626,695,414	812,381,841
	Interest Deduction for FIT Calculation	69,351,206	46,344,552	23,006,654
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended 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	981,055,595	662,406,478	318,649,117
E-OPS	Less: Operating & Maintenance Expense	571,535,913	386,964,942	184,570,971
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,021,619	85,156,607	47,865,012
E-OTX	Less: Taxes Other than FIT	83,282,336	66,058,334	17,224,002
	Net Operating Income Before FIT	193,215,727	124,226,595	68,989,132
E-INT	Less: Interest Expense	69,351,206	46,344,552	23,006,654
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,492,933	0	1,492,933
E-SCM	Plus: Schedule M Adjustments	(41,588,571)	(24,290,981)	(17,297,590)
	Taxable Net Operating Income	83,768,883	53,733,622	30,035,261
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	17,591,466	11,284,061	6,307,405
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	17,591,466	11,284,061	6,307,405
E-DTE	Deferred FIT	2,146,784	1,168,537	978,247
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,253,462	12,135,595	7,117,867

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-12A
For Twelve Months 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	54,325,528	85,388,972	139,714,500	35,874,561	57,145,874	93,020,435	18,450,967	28,243,098	46,694,065
12	997001 Contributions In Aid of Construction	0	7,046,786	7,046,786	0	4,700,206	4,700,206	0	2,346,580	2,346,580
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	1,215,198	1,215,198	0	833,565	833,565	0	381,633	381,633
99	997007 Idaho PCA	(6,220,074)	0	(6,220,074)	0	0	0	(6,220,074)	0	(6,220,074)
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	0	0	0	0	0	0	0	0
12	997016 Redemption Expense Amortization	0	1,044,238	1,044,238	0	696,507	696,507	0	347,731	347,731
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	7,225,716	0	7,225,716	4,934,576	0	4,934,576	2,291,140	0	2,291,140
99	997019 CSS Temporary Service Fees	0	0	0	0	0	0	0	0	0
4	997020 FAS87 Current Pension Accrual	0	(415,227)	(415,227)	0	(284,825)	(284,825)	0	(130,402)	(130,402)
99	997021 Wartsilla Generators Amortization	0	0	0	0	0	0	0	0	0
99	997024 Kettle Falls Disallowance	(106,552)	0	(106,552)	(106,552)	0	(106,552)	0	0	0
2	997027 Uncollectibles	0	179,218	179,218	0	117,574	117,574	0	61,644	61,644
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	(4,121,400)	0	(4,121,400)	(3,189,377)	0	(3,189,377)	(932,023)	0	(932,023)
12	997032 Interest Rate Swaps	0	(16,592,721)	(16,592,721)	0	(11,067,345)	(11,067,345)	0	(5,525,376)	(5,525,376)
4	997033 BPA Residential Exchange	40,467	0	40,467	(51)	0	(51)	40,518	0	40,518
99	997034 Montana Hydro Settlement	4,924,400	0	4,924,400	3,218,593	0	3,218,593	1,705,807	0	1,705,807
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	6,877,483	0	6,877,483	6,877,483	0	6,877,483	0	0	0
1	997044 Non-Monetary Power Costs	0	(1,840,006)	(1,840,006)	0	(1,203,180)	(1,203,180)	0	(636,826)	(636,826)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(406,450)	0	(406,450)	(411,638)	0	(411,638)	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	4,638,436	4,638,436	0	3,093,837	3,093,837	0	1,544,599	1,544,599
11	997049 Tax Depreciation	0	(149,259,604)	(149,259,604)	0	(97,951,615)	(97,951,615)	0	(51,307,989)	(51,307,989)
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	(100,000)	100,000	0	0	65,390	65,390	(100,000)	34,610	(65,390)
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-12A
For Twelve Months 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	(256,128)	0	(256,128)	(45,642)	0	(45,642)	(210,486)	0	(210,486)	
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0	
1	997068 Noxon	0	0	0	0	0	0	0	0	0	
1	997069 Lancaster Deferral	0	0	0	0	0	0	0	0	0	
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
11	997080 Book Transportation Depreciation	0	8,516,753	8,516,753	0	5,589,119	5,589,119	0	2,927,634	2,927,634	
4	997081 Deferred Compensation	0	(202,356)	(202,356)	0	(138,806)	(138,806)	0	(63,550)	(63,550)	
4	997082 Meal Disallowances	0	518,674	518,674	0	355,784	355,784	0	162,890	162,890	
4	997083 Paid Time Off	0	210,829	210,829	0	144,618	144,618	0	66,211	66,211	
2	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	1,521,172	0	1,521,172	0	0	0	1,521,172	0	1,521,172	
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	(269,220)	0	(269,220)	(269,220)	0	(269,220)	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	(121,907)	(121,907)	0	(79,715)	(79,715)	0	(42,192)	(42,192)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
1	997101 Repairs 481 (a)	0	(34,816,646)	(34,816,646)	0	(22,766,605)	(22,766,605)	0	(12,050,041)	(12,050,041)	
1	997102 Amort Idaho Earnings Test (254229)	(1,139,232)	0	(1,139,232)	0	0	0	(1,139,232)	0	(1,139,232)	
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	(3,230,718)	0	(3,230,718)	(3,230,718)	0	(3,230,718)	0	0	0	
2	997108 Provision for Rate Refund-Tax Reform	15,649,495	(13,562,508)	2,086,987	8,824,406	(8,897,548)	(73,142)	6,825,089	(4,664,960)	2,160,129	
2	997109 Tax Reform Amortization	(6,542,596)	0	(6,542,596)	(6,438,762)	0	(6,438,762)	(103,834)	0	(103,834)	
99	997110 FISERVE	(749,832)	0	(749,832)	(509,758)	0	(509,758)	(240,074)	0	(240,074)	
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(561,187)	(561,187)	0	(280,173)	(280,173)	
12	997112 AFUDC Equity Tax Flow Through	0	(5,339,537)	(5,339,537)	0	(3,561,471)	(3,561,471)	0	(1,778,066)	(1,778,066)	
12	997113 AFUDC Equity CWIP	0	(967,171)	(967,171)	0	(645,103)	(645,103)	0	(322,068)	(322,068)	
12	997114 AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,505)	(53,505)	0	(26,712)	(26,712)	
12	997115 AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076	
TOTAL SCHEDULE M ADJUSTMENTS		65,342,428	(114,297,173)	(41,588,571)	49,600,067	(73,891,048)	(24,290,981)	23,108,535	(40,406,125)	(17,297,590)	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.604%	34.396%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	11	Book Depreciation	100.000%	65.625%	34.375%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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%		66.700%		33.300%			
E-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	5,052,121	5,052,121	0	3,369,765	3,369,765	0	1,682,356	1,682,356
99	410100	Deferred Federal Income Tax Expense - Washin	(1,504,617)	0	(1,504,617)	(1,504,617)	0	(1,504,617)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(581,776)	0	(581,776)	0	0	0	(581,776)	0	(581,776)
	410100	Total	(2,086,393)	5,052,121	2,965,728	(1,504,617)	3,369,765	1,865,148	(581,776)	1,682,356	1,100,580
12	411100	Deferred Federal Income Tax Expense - Allocate	0	81,795	81,795	0	54,557	54,557	0	27,238	27,238
99	411100	Deferred Federal Income Tax Expense - Washin	(751,168)	0	(751,168)	(751,168)	0	(751,168)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(149,571)	0	(149,571)	0	0	0	(149,571)	0	(149,571)
	411100	Total	(900,739)	81,795	(818,944)	(751,168)	54,557	(696,611)	(149,571)	27,238	(122,333)
Total Deferred Federal Income Tax Expense			(2,987,132)	5,133,916	2,146,784	(2,255,785)	3,424,322	1,168,537	(731,347)	1,709,594	978,247

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.700%	33.300%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC TAXES OTHER THAN FIT		E-OTX-12A
For Twelve Months Ended 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	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,441,405	1,441,405	0	942,535	942,535	0	498,870	498,870
1	408150	R&P Property Tax--Production	0	18,104,050	18,104,050	0	11,838,238	11,838,238	0	6,265,812	6,265,812
1	408180	R&P Property Tax--Transmission	0	6,636,192	6,636,192	0	4,339,406	4,339,406	0	2,296,786	2,296,786
1	409100	State Income Tax--Montana & Oregon	0	122,572	122,572	0	80,150	80,150	0	42,422	42,422
TOTAL PRODUCTION & TRANSMISSION			0	26,344,595	26,344,595	0	17,226,731	17,226,731	0	9,117,864	9,117,864
DISTRIBUTION											
99	408110	State Excise Tax	21,281,121	0	21,281,121	21,281,121	0	21,281,121	0	0	0
99	408120	Municipal Occupation & License Tax	22,328,563	0	22,328,563	18,747,447	0	18,747,447	3,581,116	0	3,581,116
99	408160	Miscellaneous State or Local Tax--WA & ID	130	0	130	0	0	0	130	0	130
99	408170	R&P Property Tax--Distribution	12,069,988	0	12,069,988	8,803,035	0	8,803,035	3,266,953	0	3,266,953
99	409100	State Income Tax--Idaho	(234,994)	0	(234,994)	0	0	0	(234,994)	0	(234,994)
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			56,937,741	0	56,937,741	48,831,603	0	48,831,603	8,106,138	0	8,106,138
TOTAL TAXES OTHER THAN FIT			56,937,741	26,344,595	83,282,336	48,831,603	17,226,731	66,058,334	8,106,138	9,117,864	17,224,002

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-12A
For Twelve Months 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	8,200,000	8,200,000	0	5,361,980	5,361,980	0	2,838,020	2,838,020
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	1,154,724	1,154,724	0	755,074	755,074	0	399,650	399,650
1	182381	CDA Settlement Past Storage	0	31,200,855	31,200,855	0	20,402,239	20,402,239	0	10,798,616	10,798,616
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	17,650,082	17,969,798	319,716	11,768,216	12,087,932	0	5,881,866	5,881,866
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,846,562	74,441,921	77,288,483	2,805,124	51,063,436	53,868,560	41,438	23,378,485	23,419,923
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,476,452	1,476,452	0	1,012,772	1,012,772	0	463,680	463,680
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	6,713,377	1,213,585	7,926,962	6,713,377	832,459	7,545,836	0	381,126	381,126
		TOTAL INTANGIBLE PLANT	10,482,359	273,957,444	284,439,803	10,440,921	184,806,568	195,247,489	41,438	89,150,876	89,192,314
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,113	3,578,113	0	2,339,728	2,339,728	0	1,238,385	1,238,385
1	311XXX	Structures & Improvements	0	137,623,144	137,623,144	0	89,991,774	89,991,774	0	47,631,370	47,631,370
1	312000	Boiler Plant	0	183,803,039	183,803,039	0	120,188,807	120,188,807	0	63,614,232	63,614,232
1	313000	Generators	0	6,770	6,770	0	4,427	4,427	0	2,343	2,343
1	314000	Turbogenerator Units	0	60,286,747	60,286,747	0	39,421,504	39,421,504	0	20,865,243	20,865,243
1	315000	Accessory Electric Equipment	0	28,981,594	28,981,594	0	18,951,064	18,951,064	0	10,030,530	10,030,530
1	316000	Miscellaneous Power Plant Equipment	0	17,868,364	17,868,364	0	11,684,123	11,684,123	0	6,184,241	6,184,241
		TOTAL STEAM PRODUCTION PLANT	0	432,147,771	432,147,771	0	282,581,427	282,581,427	0	149,566,344	149,566,344
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,221,259	63,221,259	0	41,340,381	41,340,381	0	21,880,878	21,880,878
1	331XXX	Structures & Improvements	0	84,877,511	84,877,511	0	55,501,404	55,501,404	0	29,376,107	29,376,107
1	332XXX	Reservoirs, Dams, & Waterways	0	190,072,727	190,072,727	0	124,288,556	124,288,556	0	65,784,171	65,784,171
1	333000	Waterwheels, Turbines, & Generators	0	233,539,305	233,539,305	0	152,711,352	152,711,352	0	80,827,953	80,827,953
1	334000	Accessory Electric Equipment	0	65,853,193	65,853,193	0	43,061,403	43,061,403	0	22,791,790	22,791,790
1	335XXX	Miscellaneous Power Plant Equipment	0	13,738,429	13,738,429	0	8,983,559	8,983,559	0	4,754,870	4,754,870
1	336000	Roads, Railroads, & Bridges	0	3,957,698	3,957,698	0	2,587,939	2,587,939	0	1,369,759	1,369,759
		TOTAL HYDRAULIC PRODUCTION PLANT	0	655,260,122	655,260,122	0	428,474,594	428,474,594	0	226,785,528	226,785,528
		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	17,100,698	17,100,698	0	11,182,146	11,182,146	0	5,918,552	5,918,552
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,356	21,386,356	0	13,984,538	13,984,538	0	7,401,818	7,401,818
1	343000	Prime Movers	0	23,724,140	23,724,140	0	15,513,215	15,513,215	0	8,210,925	8,210,925
1	344000	Generators	0	219,197,330	219,197,330	0	143,333,134	143,333,134	0	75,864,196	75,864,196
1	344010	Generators - Solar	0	150,607	150,607	0	98,482	98,482	0	52,125	52,125
1	345000	Accessory Electric Equipment	0	21,836,669	21,836,669	0	14,278,998	14,278,998	0	7,557,671	7,557,671
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	1,744,994	1,744,994	0	1,141,052	1,141,052	0	603,942	603,942
		TOTAL OTHER PRODUCTION PLANT	0	306,079,172	306,079,172	0	200,145,170	200,145,170	0	105,934,002	105,934,002
		TOTAL PRODUCTION PLANT	0	1,393,487,065	1,393,487,065	0	911,201,191	911,201,191	0	482,285,874	482,285,874

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	28,820,485	28,820,485	0	18,845,715	18,845,715	0	9,974,770	9,974,770
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	25,904,837	25,904,837	0	16,939,173	16,939,173	0	8,965,664	8,965,664
1	353XXX	Station Equipment	0	263,505,014	263,505,014	0	172,305,929	172,305,929	0	91,199,085	91,199,085
1	354000	Towers & Fixtures	0	17,246,139	17,246,139	0	11,277,250	11,277,250	0	5,968,889	5,968,889
1	355000	Poles & Fixtures	0	252,319,443	252,319,443	0	164,991,684	164,991,684	0	87,327,759	87,327,759
1	356000	Overhead Conductors & Devices	0	143,822,835	143,822,835	0	94,045,752	94,045,752	0	49,777,083	49,777,083
1	357000	Underground Conduit	0	3,079,310	3,079,310	0	2,013,561	2,013,561	0	1,065,749	1,065,749
1	358000	Underground Conductors & Devices	0	2,427,971	2,427,971	0	1,587,650	1,587,650	0	840,321	840,321
1	359000	Roads & Trails	0	2,064,209	2,064,209	0	1,349,786	1,349,786	0	714,423	714,423
TOTAL TRANSMISSION PLANT			0	739,190,243	739,190,243	0	483,356,500	483,356,500	0	255,833,743	255,833,743
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	2,589,155	0	2,589,155	349,436	0	349,436	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	29,835,037	0	29,835,037	23,275,547	0	23,275,547	6,559,490	0	6,559,490
3	362000	Station Equipment	132,542,536	3,055,115	135,597,651	88,194,403	2,083,741	90,278,144	44,348,133	971,374	45,319,507
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	400,353,024	0	400,353,024	259,392,888	0	259,392,888	140,960,136	0	140,960,136
99	365000	Overhead Conductors & Devices	262,823,954	0	262,823,954	167,272,535	0	167,272,535	95,551,419	0	95,551,419
99	366000	Underground Conduit	117,209,101	0	117,209,101	77,085,208	0	77,085,208	40,123,893	0	40,123,893
99	367000	Underground Conductors & Devices	205,414,854	0	205,414,854	135,783,345	0	135,783,345	69,631,509	0	69,631,509
99	368000	Line Transformers	265,717,843	0	265,717,843	183,239,949	0	183,239,949	82,477,894	0	82,477,894
99	369XXX	Services	171,607,965	0	171,607,965	112,713,014	0	112,713,014	58,894,951	0	58,894,951
99	371XXX	Installations on Customers' Premises	1,497,128	0	1,497,128	1,497,128	0	1,497,128	0	0	0
99	370XXX	Meters	53,422,591	0	53,422,591	30,383,679	0	30,383,679	23,038,912	0	23,038,912
99	373XXX	Street Light & Signal Systems	62,104,533	0	62,104,533	40,552,149	0	40,552,149	21,552,384	0	21,552,384
TOTAL DISTRIBUTION PLANT			1,715,658,522	3,055,115	1,718,713,637	1,128,441,678	2,083,741	1,130,525,419	587,216,844	971,374	588,188,218
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,517,204	7,380,236	8,897,440	814,445	5,062,473	5,876,918	702,759	2,317,763	3,020,522
4	390XXX	Structures & Improvements	16,030,861	89,155,303	105,186,164	7,625,637	61,156,080	68,781,717	8,405,224	27,999,223	36,404,447
4	391XXX	Office Furniture & Equipment	2,909,514	55,509,566	58,419,080	2,847,661	38,076,787	40,924,448	61,853	17,432,779	17,494,632
4	392XXX	Transportation Equipment	33,581,213	21,604,656	55,185,869	23,627,797	14,819,714	38,447,511	9,953,416	6,784,942	16,738,358
4	393000	Stores Equipment	429,667	3,775,045	4,204,712	256,916	2,589,492	2,846,408	172,751	1,185,553	1,358,304
4	394000	Tools, Shop & Garage Equipment	1,747,139	13,761,723	15,508,862	762,748	9,439,854	10,202,602	984,391	4,321,869	5,306,260
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	338,225	1,992,568	2,330,793	323,032	1,366,802	1,689,834	15,193	625,766	640,959
4	396XXX	Power Operated Equipment	24,321,119	9,329,378	33,650,497	14,514,468	6,399,487	20,913,955	9,806,651	2,929,891	12,736,542
4	397XXX	Communications Equipment	25,548,179	91,909,279	117,457,458	15,482,698	63,045,170	78,527,868	10,065,481	28,864,109	38,929,590
4	398000	Miscellaneous Equipment	14,007	498,713	512,720	485	342,092	342,577	13,522	156,621	170,143
TOTAL GENERAL PLANT			106,437,128	295,030,308	401,467,436	66,255,887	202,376,040	268,631,927	40,181,241	92,654,268	132,835,509
TOTAL PLANT IN SERVICE			1,832,578,009	2,704,720,175	4,537,298,184	1,205,138,486	1,783,824,040	2,988,962,526	627,439,523	920,896,135	1,548,335,658

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	(303,897,576)	(303,897,576)	0	(198,718,625)	(198,718,625)	0	(105,178,951)	(105,178,951)
E-ADEP		Hydro Production Plant	0	(133,966,440)	(133,966,440)	0	(87,600,655)	(87,600,655)	0	(46,365,785)	(46,365,785)
E-ADEP		Other Production Plant	0	(126,158,376)	(126,158,376)	0	(82,494,962)	(82,494,962)	0	(43,663,414)	(43,663,414)
E-ADEP		Transmission Plant	0	(216,296,129)	(216,296,129)	0	(141,436,039)	(141,436,039)	0	(74,860,090)	(74,860,090)
E-ADEP		Distribution Plant	(556,918,571)	(170,014)	(557,088,585)	(342,865,884)	(115,958)	(342,981,842)	(214,052,687)	(54,056)	(214,106,743)
E-ADEP		General Plant	(39,555,165)	(104,368,233)	(143,923,398)	(24,043,587)	(71,591,389)	(95,634,976)	(15,511,578)	(32,776,844)	(48,288,422)
TOTAL ACCUMULATED DEPRECIATION			(596,473,736)	(884,856,768)	(1,481,330,504)	(366,909,471)	(581,957,628)	(948,867,099)	(229,564,265)	(302,899,140)	(532,463,405)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,538,849)	(13,538,849)	0	(8,853,053)	(8,853,053)	0	(4,685,796)	(4,685,796)
E-AAMT		Distribution-Franchises/Misc Intangibles	(252,863)	0	(252,863)	(252,863)	0	(252,863)	0	0	0
E-AAMT		General Plant - 303000	0	(2,179,569)	(2,179,569)	0	(1,492,478)	(1,492,478)	0	(687,091)	(687,091)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,833,638)	(48,092,750)	(50,926,388)	(2,803,964)	(32,989,221)	(35,793,185)	(29,674)	(15,103,529)	(15,133,203)
E-AAMT		General Plant - 390200, 396200	0	(132,948)	(132,948)	0	(91,196)	(91,196)	0	(41,752)	(41,752)
TOTAL ACCUMULATED AMORTIZATION			(3,086,501)	(63,944,116)	(67,030,617)	(3,056,827)	(43,425,948)	(46,482,775)	(29,674)	(20,518,168)	(20,547,842)
TOTAL ACCUMULATED DEPR/AMORT			(599,560,237)	(948,800,884)	(1,548,361,121)	(369,966,298)	(625,383,576)	(995,349,874)	(229,593,939)	(323,417,308)	(553,011,247)
NET ELECTRIC UTILITY PLANT before ADFIT			1,233,017,772	1,755,919,291	2,988,937,063	835,172,188	1,158,440,464	1,993,612,652	397,845,584	597,478,827	995,324,411
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	52,000	52,000	0	34,003	34,003	0	17,997	17,997
12		ADFIT - Electric Plant In Service (282900)	0	(547,140,000)	(547,140,000)	0	(364,942,380)	(364,942,380)	0	(182,197,620)	(182,197,620)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,499,590)	(62,499,590)	0	(42,871,594)	(42,871,594)	0	(19,627,996)	(19,627,996)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(226,100)	(226,100)	0	(155,093)	(155,093)	0	(71,007)	(71,007)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(175,734)	(175,734)	0	(120,545)	(120,545)	0	(55,189)	(55,189)
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	(6,552,179)	(6,552,179)	0	(4,284,470)	(4,284,470)	0	(2,267,709)	(2,267,709)
1		ADFIT - CDA Settlement Costs (283333)	0	247,519	247,519	0	161,853	161,853	0	85,666	85,666
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,372,745)	(1,372,745)	0	(915,621)	(915,621)	0	(457,124)	(457,124)
TOTAL ACCUMULATED DFIT			0	(617,666,829)	(617,666,829)	0	(413,093,847)	(413,093,847)	0	(204,572,982)	(204,572,982)
NET ELECTRIC UTILITY PLANT			1,233,017,772	1,138,252,462	2,371,270,234	835,172,188	745,346,617	1,580,518,805	397,845,584	392,905,845	790,751,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.205%	31.795%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.700%	33.300%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,233,017,772	1,138,252,462	2,371,270,234	835,172,188	745,346,617	1,580,518,805	397,845,584	392,905,845	790,751,429
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		142,444	358,606	501,050	130,386	245,986	376,372	12,058	112,620	124,678
4	Accumulated Amortization - AFUDC (182318)		(3,531)	(13,250)	(16,781)	(3,304)	(9,089)	(12,393)	(227)	(4,161)	(4,388)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(188,849)	0	(188,849)	188,849	0	188,849
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)		(3,144,738)	0	(3,144,738)	(1,007,834)	0	(1,007,834)	(2,136,904)	0	(2,136,904)
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)		8,155,520	0	8,155,520	5,209,719	0	5,209,719	2,945,801	0	2,945,801
99	ADFIT - Kettle Falls Disallowed (190420)		12,470	0	12,470	12,470	0	12,470	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)		1,739,185	0	1,739,185	0	0	0	1,739,185	0	1,739,185
99	ADFIT - Boulder Park Disallowed (190040)		180,771	0	180,771	0	0	0	180,771	0	180,771
99	Investment in WNP3 Exchange Power (124900, 124930)		2,245,469	0	2,245,469	2,245,469	0	2,245,469	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(403,599)	0	(403,599)	(403,599)	0	(403,599)	0	0	0
99	CDA Lake Settlement - WA (182382)		329,589	0	329,589	329,589	0	329,589	0	0	0
99	CDA Lake Settlement - ID (186382)		61,950	0	61,950	0	0	0	61,950	0	61,950
99	ADFIT - CDA Lake Settlement - Direct (283382)		(82,224)	0	(82,224)	(69,214)	0	(69,214)	(13,010)	0	(13,010)
99	CDA CDR Fund - Direct (182324)		23,974	0	23,974	23,974	0	23,974	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		169,630	0	169,630	158,036	0	158,036	11,594	0	11,594
99	ADFIT - Spokane River Relicensing (283322)		(35,608)	0	(35,608)	(33,176)	0	(33,176)	(2,432)	0	(2,432)
99	Spokane River PM&Es (182323)		154,343	0	154,343	100,352	0	100,352	53,991	0	53,991
99	ADFIT - Spokane River PM&Es (283323)		(32,426)	0	(32,426)	(21,088)	0	(21,088)	(11,338)	0	(11,338)
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)		(2,014,160)	(51)	(2,014,211)	(931,642)	(35)	(931,677)	(1,082,518)	(16)	(1,082,534)
2	Rate Base - Regulatory Liability-Non-plant Excess		(1,501,235)	0	(1,501,235)	(1,047,229)	0	(1,047,229)	(454,006)	0	(454,006)
99	Customer Deposits (235199)		(1,979,229)	0	(1,979,229)	(1,979,229)	0	(1,979,229)	0	0	0
C-WKC	Working Capital		70,774,295	0	70,774,295	47,551,642	0	47,551,642	23,222,653	0	23,222,653
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		67,461,716	345,305	67,807,021	45,939,747	236,862	46,176,609	21,521,969	108,443	21,630,412
	NET RATE BASE		1,300,479,488	1,138,597,767	2,439,077,255	881,111,935	745,583,479	1,626,695,414	419,367,553	393,014,288	812,381,841

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-12A
For Twelve Months 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	68.205%	31.795%
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-12A
For Twelve Months 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	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (30300)	ED-AN	234,672	234,672			234,672	234,672		153,452	153,452		81,220	81,220	
Total Production/Transmission			1,153,072	1,153,072			1,153,072	1,153,072		753,994	753,994		399,078	399,078	
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866			5,866	5,866	5,866		5,866				
Total Distribution			30,019	30,019			30,019	30,019	30,019		30,019				
General Plant - 303000															
7,4		CD-AA	668,509	471,820	137,132	59,557	471,820	471,820		323,645	323,645		148,175	148,175	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,954	4,954		2,622	2,622	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			726,110	479,396	179,089	67,625	479,396	479,396		328,599	328,599		150,797	150,797	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	27,244,061	19,228,314	5,588,574	2,427,173	19,228,314	19,228,314		13,189,662	13,189,662		6,038,652	6,038,652	
9,4		CD-AN	28,478	22,177	6,301		22,177	22,177		15,212	15,212		6,965	6,965	
9,4		CD-ID	8,319	6,478	1,841		6,478	6,478	6,478		6,478			6,478	
9,4		CD-WA	1,730,325	1,347,456	382,869		1,347,456	1,347,456	1,347,456		1,347,456			0	
4		ED-AN	2,332,339	2,332,339			2,332,339	2,332,339		1,599,868	1,599,868		732,471	732,471	
		ED-ID	0	0			0	0					0	0	
		ED-WA	513,286	513,286			513,286	513,286	513,286		513,286			0	
8		GD-AA	131,828		91,984	39,844									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			31,988,636	23,450,050	6,071,569	2,467,017	1,867,220	21,582,830	23,450,050	1,860,742	14,804,742	16,665,484	6,478	6,778,088	6,784,566
Gas Underground Storage															
		GD-AN	94		94										
Total Gas Underground Storage			94		94										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	48,008	48,008			48,008	48,008		32,931	32,931		15,077	15,077	
		GD-OR	0			0									
Total General Plant - 390200, 396200			48,008	48,008	0	0	48,008	48,008		32,931	32,931		15,077	15,077	
Total Amortization Expense			33,945,939	25,160,545	6,250,752	2,534,642	1,897,239	23,263,306	25,160,545	1,890,761	15,920,266	17,811,027	6,478	7,343,040	7,349,518

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-12A
For Twelve Months 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)	(303,897,576)	(303,897,576)			(303,897,576)	(303,897,576)		(198,718,625)	(198,718,625)		(105,178,951)	(105,178,951)	
1	Hydro (ED-AN)	(133,966,440)	(133,966,440)			(133,966,440)	(133,966,440)		(87,600,655)	(87,600,655)		(46,365,785)	(46,365,785)	
1	Other (ED-AN)	(126,158,376)	(126,158,376)			(126,158,376)	(126,158,376)		(82,494,962)	(82,494,962)		(43,663,414)	(43,663,414)	
Total Electric Production		(564,022,392)	(564,022,392)			(564,022,392)	(564,022,392)		(368,814,242)	(368,814,242)		(195,208,150)	(195,208,150)	
Electric Transmission														
1	ED-AN	(216,296,129)	(216,296,129)			(216,296,129)	(216,296,129)		(141,436,039)	(141,436,039)		(74,860,090)	(74,860,090)	
Total Electric Transmissic		(216,296,129)	(216,296,129)			(216,296,129)	(216,296,129)		(141,436,039)	(141,436,039)		(74,860,090)	(74,860,090)	
Electric Distribution														
3	ED-AN	(170,014)	(170,014)			(170,014)	(170,014)		(115,958)	(115,958)		(54,056)	(54,056)	
	ED-ID	(214,052,687)	(214,052,687)			(214,052,687)	(214,052,687)				(214,052,687)		(214,052,687)	
	ED-WA	(342,865,884)	(342,865,884)			(342,865,884)	(342,865,884)	(342,865,884)		(342,865,884)				
Total Electric Distribution		(557,088,585)	(557,088,585)			(556,918,571)	(170,014)	(557,088,585)	(342,865,884)	(115,958)	(342,981,842)	(214,052,687)	(54,056)	(214,106,743)
Gas Underground Storage														
	GD-AN	(16,108,765)		(16,108,765)										
	GD-OR	(1,123,790)			(1,123,790)									
Total Gas Underground S		(17,232,555)		(16,108,765)	(1,123,790)									
Gas Distribution														
	GD-AN	(1,780,001)		(1,780,001)										
	GD-ID	(77,205,355)		(77,205,355)										
	GD-WA	(146,093,895)		(146,093,895)										
	GD-OR	(110,616,223)			(110,616,223)									
Total Gas Distribution		(335,695,474)		(225,079,251)	(110,616,223)									
General Plant														
4	ED-AN	(47,469,421)	(47,469,421)			(47,469,421)	(47,469,421)		(32,561,649)	(32,561,649)		(14,907,772)	(14,907,772)	
	ED-ID	(10,688,004)	(10,688,004)			(10,688,004)	(10,688,004)				(10,688,004)		(10,688,004)	
	ED-WA	(20,508,206)	(20,508,206)			(20,508,206)	(20,508,206)	(20,508,206)						
7,4	CD-AA	(66,065,875)	(46,627,973)	(13,552,093)	(5,885,809)	(46,627,973)	(46,627,973)		(31,984,458)	(31,984,458)		(14,643,515)	(14,643,515)	
9,4	CD-AN	(13,189,217)	(10,270,839)	(2,918,378)		(10,270,839)	(10,270,839)		(7,045,282)	(7,045,282)		(3,225,557)	(3,225,557)	
9	CD-ID	(6,194,155)	(4,823,574)	(1,370,581)		(4,823,574)	(4,823,574)				(4,823,574)		(4,823,574)	
9	CD-WA	(4,539,932)	(3,535,381)	(1,004,551)		(3,535,381)	(3,535,381)	(3,535,381)		(3,535,381)				
8	GD-AA	(2,289,937)		(1,597,826)	(692,111)									
	GD-AN	(3,054,277)		(3,054,277)										
	GD-ID	(1,995,791)		(1,995,791)										
	GD-WA	(7,219,535)		(7,219,535)										
	GD-OR	(4,613,194)			(4,613,194)									
Total General Plant		(187,827,544)	(143,923,398)	(32,713,032)	(11,191,114)	(39,555,165)	(104,368,233)	(143,923,398)	(24,043,587)	(71,591,389)	(95,634,976)	(15,511,578)	(32,776,844)	(48,288,422)
Total Accumulated Depr		(1,878,162,679)	(1,481,330,504)	(273,901,048)	(122,931,127)	(596,473,736)	(884,856,768)	(1,481,330,504)	(366,909,471)	(581,957,628)	(948,867,099)	(229,564,265)	(302,899,140)	(532,463,405)

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	68.205%		31.795%				
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-12A
For Twelve Months 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	(11,748,555)	(11,748,555)			(11,748,555)	(11,748,555)		(7,682,380)	(7,682,380)		(4,066,175)	(4,066,175)	
1	Misc Intangible Plt (3030 ED-AN)	(1,790,294)	(1,790,294)			(1,790,294)	(1,790,294)		(1,170,673)	(1,170,673)		(619,621)	(619,621)	
Total Production/Transmission		(13,538,849)	(13,538,849)			(13,538,849)	(13,538,849)		(8,853,053)	(8,853,053)		(4,685,796)	(4,685,796)	
Distribution														
	Franchises (302000) ED-WA	(211,656)	(211,656)			(211,656)	(211,656)		(211,656)	(211,656)				
	Misc Intangible Plt (3030 ED-WA)	(41,207)	(41,207)			(41,207)	(41,207)		(41,207)	(41,207)				
Total Distribution		(252,863)	(252,863)			(252,863)	(252,863)		(252,863)	(252,863)				
General Plant - 303000														
7,4	CD-AA	(2,973,351)	(2,098,531)	(609,924)	(264,896)	(2,098,531)	(2,098,531)		(1,439,487)	(1,439,487)		(659,044)	(659,044)	
9,1	CD-AN	(104,065)	(81,038)	(23,027)		(81,038)	(81,038)		(52,991)	(52,991)		(28,047)	(28,047)	
	GD-ID	(97,595)		(97,595)										
	GD-WA	(209,937)		(209,937)										
	GD-OR	(94,738)			(94,738)									
Total General Plant - 303000		(3,479,686)	(2,179,569)	(940,483)	(359,634)	(2,179,569)	(2,179,569)		(1,492,478)	(1,492,478)		(687,091)	(687,091)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(63,148,936)	(44,569,256)	(12,953,741)	(5,625,939)	(44,569,256)	(44,569,256)		(30,572,280)	(30,572,280)		(13,996,976)	(13,996,976)	
9,4	CD-AN	(31,142)	(24,251)	(6,891)		(24,251)	(24,251)		(16,635)	(16,635)		(7,616)	(7,616)	
9	CD-ID	(38,106)	(29,674)	(8,432)		(29,674)	(29,674)				(29,674)		(29,674)	
9	CD-WA	(448,946)	(349,608)	(99,338)		(349,608)	(349,608)	(349,608)			0		0	
4	ED-AN	(3,499,243)	(3,499,243)			(3,499,243)	(3,499,243)		(2,400,306)	(2,400,306)		(1,098,937)	(1,098,937)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(2,454,356)	(2,454,356)			(2,454,356)	(2,454,356)	(2,454,356)						
8	GD-AA	(480,281)		(335,121)	(145,160)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(70,101,010)	(50,926,388)	(13,403,523)	(5,771,099)	(2,833,638)	(48,092,750)	(50,926,388)	(2,803,964)	(32,989,221)	(35,443,577)	(29,674)	(15,103,529)	(15,133,203)
Gas Underground Storage														
	GD-AN	(110,298)		(110,298)										
Total Gas Underground Storage		(110,298)		(110,298)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(132,948)	(132,948)			(132,948)	(132,948)		(91,196)	(91,196)		(41,752)	(41,752)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(132,948)	(132,948)	0	0	0	(132,948)	(132,948)	0	(91,196)	(91,196)	0	(41,752)	(41,752)
Total Accumulated Amortization		(87,615,654)	(67,030,617)	(14,454,304)	(6,130,733)	(3,086,501)	(63,944,116)	(67,030,617)	(3,056,827)	(43,425,948)	(46,133,167)	(29,674)	(20,518,168)	(20,547,842)

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	4	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Production/Transmission Ratio		65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	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-12A
For Twelve Months 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	485,221	100,168	362,279	22,774	485,221	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,757,295	0	0	0	0	2,757,295	0	0	2,757,295	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	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	
9	CD-WA / ID / AN	1,796,745	714,277	340,480	344,422	1,399,179	202,956	96,745	97,865	397,566	0	0	
	TOTAL ACCOUNT	15,824,386	814,445	702,759	7,380,236	8,897,440	2,960,251	96,745	2,136,156	5,193,152	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,281,877	1,109,377	2,530,774	4,641,726	8,281,877	0	0	0	0	0	0	
99	GD-WA / ID / AN	12,019,595	0	0	0	0	12,019,595	0	0	12,019,595	0	0	
99	GD-OR / AS	3,726,961	0	0	0	0	0	0	0	0	3,726,961	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	108,011,580	0	0	76,232,413	76,232,413	0	0	22,156,415	22,156,415	0	9,622,752	
9	CD-WA / ID / AN	26,545,624	6,516,260	5,874,449	8,281,164	20,671,873	1,851,544	1,669,179	2,353,028	5,873,751	0	0	
	TOTAL ACCOUNT	158,585,637	7,625,637	8,405,223	89,155,303	105,186,163	13,871,139	1,669,179	24,509,443	40,049,761	3,726,961	9,622,752	13,349,713
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,690,638	610,442	0	2,080,196	2,690,638	0	0	0	0	0	0	
99	GD-WA / ID / AN	381,354	0	0	0	0	381,354	0	0	381,354	0	0	
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8	GD-AA	360,137	0	0	0	0	0	0	251,289	251,289	0	108,848	
7	CD-AA	75,558,262	0	0	53,327,510	53,327,510	0	0	15,499,266	15,499,266	0	6,731,486	
9	CD-WA / ID / AN	3,083,138	2,237,218	61,853	101,861	2,400,932	635,688	17,575	28,943	682,206	0	0	
	TOTAL ACCOUNT	82,073,529	2,847,660	61,853	55,509,567	58,419,080	1,017,042	17,575	15,779,498	16,814,115	0	6,840,334	6,840,334
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,153,512	21,658,027	9,188,491	14,306,994	45,153,512	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,311,167	0	0	0	0	9,048,286	2,508,414	1,754,467	13,311,167	0	0	
99	GD-OR / AS	3,810,091	0	0	0	0	0	0	0	0	3,810,091	0	
8	GD-AA	25,100	0	0	0	0	0	0	17,514	17,514	0	7,586	
7	CD-AA	7,199,308	0	0	5,081,128	5,081,128	0	0	1,476,794	1,476,794	0	641,386	
9	CD-WA / ID / AN	6,358,082	1,969,770	764,925	2,216,534	4,951,229	559,695	217,347	629,811	1,406,853	0	0	
	TOTAL ACCOUNT	75,857,260	23,627,797	9,953,416	21,604,656	55,185,869	9,607,981	2,725,761	3,878,586	16,212,328	3,810,091	648,972	4,459,063

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	394,760	8,486	11,651	374,623	394,760	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	4,892,520	248,430	161,101	3,400,422	3,809,953	70,589	45,775	966,203	1,082,567	0	0	
		TOTAL ACCOUNT	5,400,082	256,916	172,752	3,775,045	4,204,713	158,749	45,775	966,203	1,170,727	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,263,513	751,222	227,673	4,284,618	5,263,513	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,508,821	0	0	0	0	1,839,958	294,243	374,620	2,508,821	0	0	
99		GD-OR / AS	866,485	0	0	0	0	0	0	0	0	866,485	866,485	
8		GD-AA	4,647,717	0	0	0	0	0	0	3,242,991	3,242,991	0	1,404,726	
7		CD-AA	13,229,524	0	0	9,337,134	9,337,134	0	0	2,713,772	2,713,772	0	1,178,618	
9		CD-WA / ID / AN	1,166,278	11,526	756,718	139,972	908,216	3,275	215,015	39,772	258,062	0	0	
		TOTAL ACCOUNT	27,682,338	762,748	984,391	13,761,724	15,508,863	1,843,233	509,258	6,371,155	8,723,646	866,485	2,583,344	3,449,829
	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	1,390,603	323,032	15,193	1,052,378	1,390,603	0	0	0	0	0	0	
99		GD-WA / ID / AN	106,926	0	0	0	0	13,195	0	93,731	106,926	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	170,441	0	0	0	0	0	0	118,927	118,927	0	51,514	
7		CD-AA	1,330,196	0	0	938,826	938,826	0	0	272,863	272,863	0	118,507	
9		CD-WA / ID / AN	1,752	0	0	1,364	1,364	0	0	388	388	0	0	
		TOTAL ACCOUNT	3,040,835	323,032	15,193	1,992,568	2,330,793	13,195	0	485,909	499,104	40,917	170,021	210,938
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,241,626	14,262,095	9,487,996	8,491,535	32,241,626	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	1,330,218	252,374	318,654	464,853	1,035,881	71,710	90,543	132,084	294,337	0	0	
		TOTAL ACCOUNT	38,196,726	14,514,469	9,806,650	9,329,378	33,650,497	2,456,005	938,228	1,061,080	4,455,313	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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-12A
For Twelve Months 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	65,583,657	12,369,170	7,116,810	46,097,677	65,583,657	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,235,553	0	0	0	0	754,409	481,144	0	1,235,553	0	0	0	0
99		GD-OR / AS	1,203,385	0	0	0	0	0	0	0	0	1,203,385	0	1,203,385	
8		GD-AA	1,152,871	0	0	0	0	0	0	804,427	804,427	0	348,444	348,444	
7		CD-AA	53,999,828	0	0	38,111,998	38,111,998	0	0	11,076,985	11,076,985	0	4,810,845	4,810,845	
9		CD-WA/ ID / AN	17,672,111	3,113,528	2,948,671	7,699,604	13,761,803	884,684	837,842	2,187,782	3,910,308	0	0	0	
		TOTAL ACCOUNT	140,847,405	15,482,698	10,065,481	91,909,279	117,457,458	1,639,093	1,318,986	14,069,194	17,027,273	1,203,385	5,159,289	6,362,674	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	160,388	0	6,846	153,542	160,388	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	489,062	0	0	345,170	345,170	0	0	100,321	100,321	0	43,571	43,571	
9		CD-WA/ ID / AN	9,196	485	6,676	0	7,161	138	1,897	0	2,035	0	0	0	
		TOTAL ACCOUNT	661,013	485	13,522	498,712	512,719	138	1,897	100,321	102,356	2,367	43,571	45,938	
		TOTAL GENERAL PLANT	548,283,052	66,255,887	40,181,240	295,030,309	401,467,436	33,566,826	7,323,404	69,357,545	110,247,775	10,567,226	26,000,615	36,567,841	

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-12A
For Twelve Months 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	10,741,372	319,716	0	10,421,656	10,741,372	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	10,027,637	0	0	7,077,306	7,077,306	0	0	2,056,969	2,056,969	0	893,362	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,191,389	319,716	0	17,650,081	17,969,797	1,022,594	779,605	2,099,908	3,902,107	426,123	893,362	1,319,485
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,455,146	2,805,124	0	11,650,022	14,455,146	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	667,991	0	0	0	0	0	0	466,097	466,097	0	201,894	
7		CD-AA	88,802,284	0	0	62,674,876	62,674,876	0	0	18,216,013	18,216,013	0	7,911,395	
9		CD-WA / ID / AN	203,486	0	41,438	117,023	158,461	0	11,774	33,251	45,025	0	0	
		TOTAL ACCOUNT	104,128,907	2,805,124	41,438	74,441,921	77,288,483	0	11,774	18,715,361	18,727,135	0	8,113,289	8,113,289
	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	2,091,943	0	0	1,476,452	1,476,452	0	0	429,120	429,120	0	186,371	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,091,943	0	0	1,476,452	1,476,452	0	0	429,120	429,120	0	186,371	186,371
	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-12A
For Twelve Months 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	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	1,719,495	0	0	1,213,585	1,213,585	0	0	352,720	352,720	0	153,190	153,190
9		CD-WA / ID / AN	8,620,930	6,713,377	0	0	6,713,377	1,907,553	0	0	1,907,553	0	0	0
		TOTAL ACCOUNT	10,340,425	6,713,377	0	1,213,585	7,926,962	1,907,553	0	352,720	2,260,273	0	153,190	153,190
		TOTAL	270,913,377	9,838,217	41,438	187,352,647	197,232,302	2,930,147	791,379	48,502,106	52,223,632	426,123	21,031,320	21,457,443

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(87,718,221)	(61,909,766)	(17,993,639)	(7,814,816)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(757,418)	(589,824)	(167,594)	0
7	282919	CD-AA	(320,354)	(226,100)	(65,714)	(28,540)
7	283750	CD-AA	(248,993)	(175,734)	(51,076)	(22,183)
Total			(89,044,986)	(62,901,424)	(18,278,023)	(7,865,539)

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-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,364,402	3,364,402	0	0	0	0	3,364,402
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	852	852	0	0	0	0	852
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,887)	(1,887)	0	0	0	0	(1,887)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,564,921	26,396,668	0	80,961,589	47,551,642	23,222,653	7,013,279	3,174,015	0
TOTAL		54,564,921	26,396,668	3,363,379	84,324,968	47,551,642	23,222,653	7,013,279	3,174,015	3,363,379

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						