

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

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	1,209,536,403	1,124,444,678	2,333,981,081	814,437,887	737,134,515	1,551,572,402	395,098,516	387,310,163	782,408,679
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	19,586	47,678	67,264	17,965	32,705	50,670	1,621	14,973	16,594
4	Accumulated Amortization - AFUDC (182318)	(503)	(1,889)	(2,392)	(471)	(1,296)	(1,767)	(32)	(593)	(625)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(224,486)	0	(224,486)	224,486	0	224,486
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)	(3,119,977)	0	(3,119,977)	(999,899)	0	(999,899)	(2,120,078)	0	(2,120,078)
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)	8,129,661	0	8,129,661	5,180,167	0	5,180,167	2,949,494	0	2,949,494
99	ADFIT - Kettle Falls Disallowed (190420)	23,565	0	23,565	23,565	0	23,565	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)	1,711,115	0	1,711,115	0	0	0	1,711,115	0	1,711,115
99	ADFIT - Boulder Park Disallowed (190040)	192,178	0	192,178	0	0	0	192,178	0	192,178
99	Investment in WNP3 Exchange Power (124900, 124930)	2,857,977	0	2,857,977	2,857,977	0	2,857,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(513,675)	0	(513,675)	(513,675)	0	(513,675)	0	0	0
99	CDA Lake Settlement - WA (182382)	367,619	0	367,619	367,619	0	367,619	0	0	0
99	CDA Lake Settlement - ID (186382)	69,694	0	69,694	0	0	0	69,694	0	69,694
99	ADFIT - CDA Lake Settlement - Direct (283382)	(94,922)	0	(94,922)	(79,789)	0	(79,789)	(15,133)	0	(15,133)
99	CDA CDR Fund - Direct (182324)	26,741	0	26,741	26,741	0	26,741	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	189,314	0	189,314	176,271	0	176,271	13,043	0	13,043
99	ADFIT - Spokane River Relicensing (283322)	(41,075)	0	(41,075)	(38,246)	0	(38,246)	(2,829)	0	(2,829)
99	Spokane River PM & Es (182323)	172,671	0	172,671	111,931	0	111,931	60,740	0	60,740
99	ADFIT - Spokane River PM & Es (283323)	(37,497)	0	(37,497)	(24,308)	0	(24,308)	(13,189)	0	(13,189)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(1,861,920)	(87)	(1,862,007)	(839,820)	(60)	(839,880)	(1,022,100)	(27)	(1,022,127)
2	Rate Base - Regulatory Liability-Non-plant Excess	(3,002,470)	0	(3,002,470)	(2,094,458)	0	(2,094,458)	(908,012)	0	(908,012)
99	Customer Deposits (235199)	(1,974,437)	0	(1,974,437)	(1,974,437)	0	(1,974,437)	0	0	0
C-WKC	Working Capital	69,396,338	0	69,396,338	46,613,640	0	46,613,640	22,782,698	0	22,782,698
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	65,178,809	45,702	65,224,511	44,449,561	31,349	44,480,910	20,729,248	14,353	20,743,601
	NET RATE BASE	1,274,715,212	1,124,490,380	2,399,205,592	858,887,448	737,165,864	1,596,053,312	415,827,764	387,324,516	803,152,280

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%