

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,404,424	12,168,034	5,236,390
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,404,424	12,168,034	5,236,390
E-APL	Electric Net Rate Base	2,525,745,890	1,695,560,275	830,185,615
	RATE OF RETURN	0.689%	0.718%	0.631%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 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	4-01-2019 thru 04-30-2019	387,360	253,383	133,977
		Percent		100.000%	65.413%	34.587%
3	E-OPS	Direct Distribution Operating Expense	4-01-2019 thru 04-30-2019	1,750,998	986,240	764,758
		Percent		100.000%	56.324%	43.676%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	03-01-2019 thru 04-30-2019	1,199,436,481	819,505,026	379,931,455	
				100.000%	68.324%	31.676%	
11		Book Depreciation Percent	4-01-2019 thru 04-30-2019	10,092,183	6,475,925	3,616,258	
				100.000%	64.168%	35.832%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 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	03-01-2019 thru 04-30-2019	3,067,908,318 100.000%	2,057,591,366 67.068%	1,010,316,952 32.932%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2019 thru 04-30-2019	272,225,273 100.000%	185,438,641 68.120%	86,786,632 31.880%
14		Net Allocated Schedule M's - AMA Percent	4-01-2019 thru 04-30-2019	-5,649,980 100.000%	-3,799,672 67.251%	-1,850,308 32.749%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 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	28,923,619	0	28,923,619	19,344,805	0	19,344,805	9,578,814	0	9,578,814
99	442200	Commercial - Firm & Int.	25,023,678	0	25,023,678	17,781,398	0	17,781,398	7,242,280	0	7,242,280
1	442300	Industrial	9,585,088	0	9,585,088	5,080,110	0	5,080,110	4,504,978	0	4,504,978
99	444000	Public Street & Highway Lighting	620,489	0	620,489	396,036	0	396,036	224,453	0	224,453
99	448000	Interdepartmental Revenue	120,233	0	120,233	97,865	0	97,865	22,368	0	22,368
99	499XXX	Unbilled Revenue	(4,446,557)	0	(4,446,557)	(2,979,247)	0	(2,979,247)	(1,467,310)	0	(1,467,310)
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,826,550	0	59,826,550	39,720,967	0	39,720,967	20,105,583	0	20,105,583
1	447XXX	Sales for Resale	0	10,829,778	10,829,778	0	7,081,592	7,081,592	0	3,748,186	3,748,186
		TOTAL SALES OF ELECTRICITY	59,826,550	10,829,778	70,656,328	39,720,967	7,081,592	46,802,559	20,105,583	3,748,186	23,853,769
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	29,322	0	29,322	15,952	0	15,952	13,370	0	13,370
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	246,383	17,909	264,292	128,689	11,711	140,400	117,694	6,198	123,892
1	454100	Rent from Trnsmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	2,409,450	4,091,746	6,501,196	1,970,471	2,675,593	4,646,064	438,979	1,416,153	1,855,132
		TOTAL OTHER OPERATING REVENUE	2,691,624	4,148,905	6,840,529	2,118,182	2,712,970	4,831,152	573,442	1,435,935	2,009,377
		TOTAL ELECTRIC REVENUE	62,518,174	14,978,683	77,496,857	41,839,149	9,794,562	51,633,711	20,679,025	5,184,121	25,863,146

			***** 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	50,972	50,972	0	33,331	33,331	0	17,641	17,641
1	501XXX	Fuel	0	2,185,086	2,185,086	0	1,428,828	1,428,828	0	756,258	756,258
1	502000	Steam Expense	0	383,588	383,588	0	250,828	250,828	0	132,760	132,760
1	505000	Electric Expense	0	71,855	71,855	0	46,986	46,986	0	24,869	24,869
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	589,468	589,468	0	385,453	385,453	0	204,015	204,015
1	507000	Rent	0	1,800	1,800	0	1,177	1,177	0	623	623
MAINTENANCE											
1	510000	Supervision & Engineering	0	54,632	54,632	0	35,724	35,724	0	18,908	18,908
1	511000	Structures	0	55,735	55,735	0	36,445	36,445	0	19,290	19,290
1	512000	Boiler Plant	0	511,158	511,158	0	334,246	334,246	0	176,912	176,912
1	513000	Electric Plant	0	109,198	109,198	0	71,405	71,405	0	37,793	37,793
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	285,940	285,940	0	186,976	186,976	0	98,964	98,964
TOTAL STEAM POWER GENERATION EXP			0	4,299,432	4,299,432	0	2,811,399	2,811,399	0	1,488,033	1,488,033
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	243,698	243,698	0	159,354	159,354	0	84,344	84,344
1	536000	Water for Power	0	94,461	94,461	0	61,768	61,768	0	32,693	32,693
1	537000	Hydraulic Expense	511,391	372,733	884,124	335,476	243,730	579,206	175,915	129,003	304,918
1	538000	Electric Expense	0	627,676	627,676	0	410,437	410,437	0	217,239	217,239
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	109,908	109,908	0	71,869	71,869	0	38,039	38,039
1	540000	Rent	0	114,949	114,949	0	75,165	75,165	0	39,784	39,784
1	540100	MT Trust Funds Land Settlement Rents	415,191	0	415,191	271,490	0	271,490	143,701	0	143,701
MAINTENANCE											
1	541000	Supervision & Engineering	0	63,628	63,628	0	41,606	41,606	0	22,022	22,022
1	542000	Structures	0	10,029	10,029	0	6,558	6,558	0	3,471	3,471
1	543000	Reservoirs, Dams, & Waterways	0	127,139	127,139	0	83,136	83,136	0	44,003	44,003
1	544000	Electric Plant	0	265,688	265,688	0	173,733	173,733	0	91,955	91,955
1	545000	Miscellaneous Hydraulic Plant	0	70,642	70,642	0	46,193	46,193	0	24,449	24,449
TOTAL HYDRO POWER GENERATION EXP			926,582	2,100,551	3,027,133	606,966	1,373,549	1,980,515	319,616	727,002	1,046,618
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	22,610	22,610	0	14,785	14,785	0	7,825	7,825
1	547XXX	Fuel	0	3,367,643	3,367,643	0	2,202,102	2,202,102	0	1,165,541	1,165,541
1	548000	Generation Expense	0	174,865	174,865	0	114,344	114,344	0	60,521	60,521
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	52,121	52,121	0	34,082	34,082	0	18,039	18,039
1	550000	Rent	0	3,533	3,533	0	2,310	2,310	0	1,223	1,223
MAINTENANCE											
1	551000	Supervision & Engineering	0	81,186	81,186	0	53,088	53,088	0	28,098	28,098
1	552000	Structures	0	8,786	8,786	0	5,745	5,745	0	3,041	3,041
1	553000	Generating & Electric Equipment	0	715,209	715,209	0	467,675	467,675	0	247,534	247,534
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	47,594	47,594	0	31,122	31,122	0	16,472	16,472
TOTAL OTHER POWER GENERATION EXP			0	4,473,547	4,473,547	0	2,925,253	2,925,253	0	1,548,294	1,548,294

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	846,720	10,806,732	11,653,452	0	7,066,522	7,066,522	846,720	3,740,210	4,586,930
1	556000	System Control & Load Dispatching	0	67,061	67,061	0	43,851	43,851	0	23,210	23,210
E-557	557XXX	Other Expense	762,872	2,554,733	3,317,605	11,240	1,670,540	1,681,780	751,632	884,193	1,635,825
TOTAL OTHER POWER SUPPLY EXPENSE			1,609,592	13,428,526	15,038,118	11,240	8,780,913	8,792,153	1,598,352	4,647,613	6,245,965
TOTAL PRODUCTION OPERATING EXP			2,536,174	24,302,056	26,838,230	618,206	15,891,114	16,509,320	1,917,968	8,410,942	10,328,910
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	243,581	243,581	0	159,278	159,278	0	84,303	84,303
1	561000	Load Dispatching	0	321,074	321,074	0	209,950	209,950	0	111,124	111,124
1	562000	Station Expense	0	38,471	38,471	0	25,156	25,156	0	13,315	13,315
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	22,014	22,014	0	14,395	14,395	0	7,619	7,619
1	565XXX	Transmission of Electricity by Others	0	1,453,127	1,453,127	0	950,200	950,200	0	502,927	502,927
1	566000	Miscellaneous Transmission Expense	0	78,510	78,510	0	51,338	51,338	0	27,172	27,172
1	567000	Rent	0	13,450	13,450	0	8,795	8,795	0	4,655	4,655
MAINTENANCE											
1	568000	Supervision & Engineering	0	60,190	60,190	0	39,358	39,358	0	20,832	20,832
1	569000	Structures	0	72,602	72,602	0	47,474	47,474	0	25,128	25,128
1	570000	Station Equipment	0	88,596	88,596	0	57,933	57,933	0	30,663	30,663
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	219	27,648	27,867	0	18,079	18,079	219	9,569	9,788
1	572000	Underground Lines	1	1	2	1	1	2	0	0	0
1	573000	Service Miscellaneous	0	3,609	3,609	0	2,360	2,360	0	1,249	1,249
TOTAL TRANSMISSION OPERATING EXP			220	2,422,873	2,423,093	1	1,584,317	1,584,318	219	838,556	838,775

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 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	683,029	2,366,085	3,049,114	332,644	1,547,183	1,879,827	350,385	818,902	1,169,287
E-DEPX		Depreciation Expense-Transmission	123,636	1,227,929	1,351,565	42,025	802,943	844,968	81,611	424,986	506,597
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,944	0	16,944	12,932	0	12,932	4,012	0	4,012
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(152,887)	0	(152,887)	0	0	0	(152,887)	0	(152,887)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(194,212)	0	(194,212)	(132,700)	0	(132,700)	(61,512)	0	(61,512)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(90,159)	0	(90,159)	0	0	0	(90,159)	0	(90,159)
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	12,269	0	12,269	12,269	0	12,269	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,524,011	1,524,011	0	996,551	996,551	0	527,460	527,460
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	684,226	5,306,570	5,990,796	481,781	3,469,966	3,951,747	202,445	1,836,604	2,039,049
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,220,620	32,031,499	35,252,119	1,099,988	20,945,397	22,045,385	2,120,632	11,086,102	13,206,734

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	26,200	314,810	341,010	13,472	177,314	190,786	12,728	137,496	150,224
3	582000	Station Expense	77,624	2,510	80,134	57,212	1,414	58,626	20,412	1,096	21,508
3	583000	Overhead Line Expense	183,336	52,513	235,849	84,772	29,577	114,349	98,564	22,936	121,500
3	584000	Underground Line Expense	210,985	0	210,985	130,105	0	130,105	80,880	0	80,880
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	206	0	206	206	0	206	0	0	0
3	586000	Meter Expense	158,664	4,900	163,564	121,235	2,760	123,995	37,429	2,140	39,569
3	587000	Customer Installations Expense	68,677	10,928	79,605	48,339	6,155	54,494	20,338	4,773	25,111
3	588000	Miscellaneous Distribution Expense	409,860	279,687	689,547	255,246	157,531	412,777	154,614	122,156	276,770
3	589000	Rent	9	36,405	36,414	8	20,505	20,513	1	15,900	15,901
MAINTENANCE:											
3	590000	Supervision & Engineering	21,927	58,057	79,984	14,771	32,700	47,471	7,156	25,357	32,513
3	591000	Structures	46,672	71	46,743	37,150	40	37,190	9,522	31	9,553
3	592000	Station Equipment	84,159	17,562	101,721	51,851	9,892	61,743	32,308	7,670	39,978
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	398,733	0	398,733	173,938	0	173,938	224,795	0	224,795
3	594000	Underground Lines	106,584	0	106,584	65,908	0	65,908	40,676	0	40,676
3	595000	Line Transformers	25,495	0	25,495	13,991	0	13,991	11,504	0	11,504
3	596000	Street Light & Signal System Maintenance Exp	9,091	0	9,091	3,568	0	3,568	5,523	0	5,523
3	597000	Meters	9,748	0	9,748	9,658	0	9,658	90	0	90
3	598000	Miscellaneous Distribution Expense	(86,973)	15,370	(71,603)	(95,192)	8,657	(86,535)	8,219	6,713	14,932
TOTAL DISTRIBUTION OPERATING EXP			1,750,997	792,813	2,543,810	986,238	446,545	1,432,783	764,759	346,268	1,111,027
E-DEPX		Depreciation Expense-Distribution	3,771,906	5,029	3,776,935	2,425,553	2,833	2,428,386	1,346,353	2,196	1,348,549
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,521,221	0	3,521,221	2,910,447	0	2,910,447	610,774	0	610,774
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,295,629	5,029	7,300,658	5,338,502	2,833	5,341,335	1,957,127	2,196	1,959,323
TOTAL DISTRIBUTION EXPENSES			9,046,626	797,842	9,844,468	6,324,740	449,378	6,774,118	2,721,886	348,464	3,070,350

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	7,355	7,355	0	4,811	4,811	0	2,544	2,544
2	902000	Meter Reading Expenses	314,170	12,699	326,869	293,964	8,307	302,271	20,206	4,392	24,598
2	903XXX	Customer Records & Collection Expenses	273,625	653,440	927,065	183,179	427,435	610,614	90,446	226,005	316,451
2	904000	Uncollectible Accounts	51,646	(53,344)	(1,698)	73,982	(34,894)	39,088	(22,336)	(18,450)	(40,786)
2	905000	Misc Customer Accounts	0	21,450	21,450	0	14,031	14,031	0	7,419	7,419
TOTAL CUSTOMER ACCOUNTS EXPENSES			639,441	641,600	1,281,041	551,125	419,690	970,815	88,316	221,910	310,226
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,930,277	18,700	2,948,977	2,136,315	12,232	2,148,547	793,962	6,468	800,430
2	909000	Advertising	1,411	95,178	96,589	1,411	62,259	63,670	0	32,919	32,919
2	910000	Misc Customer Service & Info Exp	0	8,197	8,197	0	5,362	5,362	0	2,835	2,835
TOTAL CUSTOMER SERVICE & INFO EXP			2,931,688	122,075	3,053,763	2,137,726	79,853	2,217,579	793,962	42,222	836,184
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	56,516	2,333,123	2,389,639	42,220	1,600,406	1,642,626	14,296	732,717	747,013
4	921000	Office Supplies & Expenses	(1,530)	357,398	355,868	(3,460)	245,157	241,697	1,930	112,241	114,171
4	922000	Admin Exp Transferred--Credit	0	(9,110)	(9,110)	0	(6,249)	(6,249)	0	(2,861)	(2,861)
4	923000	Outside Services Employed	21,280	357,860	379,140	21,280	245,474	266,754	0	112,386	112,386
4	924000	Property Insurance Premium	0	105,535	105,535	0	72,392	72,392	0	33,143	33,143
4	925XXX	Injuries and Damages	(1,796)	364,886	363,090	(898)	250,294	249,396	(898)	114,592	113,694
4	926XXX	Employee Pensions and Benefits	0	151,932	151,932	0	104,218	104,218	0	47,714	47,714
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	262,396	320,115	582,511	176,417	209,323	385,740	85,979	110,792	196,771
4	930000	Miscellaneous General Expenses	6,773	448,528	455,301	2,135	307,668	309,803	4,638	140,860	145,498
4	931000	Rents	350	25,081	25,431	0	17,204	17,204	350	7,877	8,227
4	935000	Maintenance of General Plant	105,926	875,173	981,099	73,163	600,325	673,488	32,763	274,848	307,611
TOTAL ADMIN & GEN OPERATING EXP			450,015	5,330,521	5,780,536	310,857	3,646,212	3,957,069	139,158	1,684,309	1,823,467

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 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	263,621	1,642,694	1,906,315	193,293	1,126,806	1,320,099	70,328	515,888	586,216
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	270,441	1,883,465	2,153,906	269,930	1,291,963	1,561,893	511	591,502	592,013
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,039,821)	0	(1,039,821)	(569,167)	0	(569,167)	(470,654)	0	(470,654)
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	59,575	0	59,575	59,575	0	59,575	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(75,979)	0	(75,979)	(51,765)	0	(51,765)	(24,214)	0	(24,214)
99	407436	Regulatory Credit - AMI	(524,233)	0	(524,233)	(524,233)	0	(524,233)	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			(1,046,396)	3,575,662	2,529,266	(622,367)	2,452,705	1,830,338	(424,029)	1,122,957	698,928
TOTAL ADMIN & GENERAL EXPENSES			(596,381)	8,906,183	8,309,802	(311,510)	6,098,917	5,787,407	(284,871)	2,807,266	2,522,395
TOTAL EXPENSES BEFORE FIT			15,241,994	42,499,199	57,741,193	9,802,069	27,993,235	37,795,304	5,439,925	14,505,964	19,945,889
NET OPERATING INCOME (LOSS) BEFORE FIT					19,755,664			13,838,407			5,917,257
E-FIT		FEDERAL INCOME TAX			2,200,760			1,406,523			794,237
E-FIT		DEFERRED FEDERAL INCOME TAX			190,879			290,267			(99,388)
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					17,404,424			12,168,034			5,236,390

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.413%	34.587%
E-ALL	3	Direct Distribution Operating Expense	100.000%	56.324%	43.676%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended April 30, 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	5,070	57,608	62,678	4,870	37,670	42,540	200	19,938	20,138
1	456010	Other Electric Rev-Financial	0	(291,532)	(291,532)	0	(190,633)	(190,633)	0	(100,899)	(100,899)
1	456015	Other Electric Rev-CT Fuel Sales	0	100,217	100,217	0	65,532	65,532	0	34,685	34,685
1	456016	Other Electric Rev-Resource Opt	0	183,481	183,481	0	119,978	119,978	0	63,503	63,503
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	33,247	33,247	0	21,740	21,740	0	11,507	11,507
1	456020	Other Electric Rev-Sale of Excess	0	400	400	0	262	262	0	138	138
1	456030	Other Electric Rev-Clearwater	0	131,435	131,435	0	85,945	85,945	0	45,490	45,490
1	456100	Transmission Revenue of Others	0	992,137	992,137	0	648,758	648,758	0	343,379	343,379
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	175,722	175,722	0	114,905	114,905	0	60,817	60,817
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	174,017	0	174,017	174,017	0	174,017	0	0	0
1	456328	Residential Decoupling Deferral	1,658,050	0	1,658,050	1,273,876	0	1,273,876	384,174	0	384,174
1	456329	Amortization Res Decoupling Deferral	335,187	0	335,187	183,364	0	183,364	151,823	0	151,823
1	456338	Non-res Decoupling Deferred Rev	323,815	0	323,815	408,507	0	408,507	(84,692)	0	(84,692)
1	456339	Amortization Non-res Decoupling	(130,725)	0	(130,725)	(83,120)	0	(83,120)	(47,605)	0	(47,605)
1	456380	Other Electric Revenue-Clearwater	30,847	0	30,847	0	0	0	30,847	0	30,847
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	2,486,281	2,486,281	0	1,625,779	1,625,779	0	860,502	860,502
TOTAL ACCOUNT 456			2,409,451	4,091,747	6,501,198	1,970,472	2,675,592	4,646,064	438,979	1,416,155	1,855,134

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended April 30, 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	10,612,008	10,612,008	0	6,939,192	6,939,192	0	3,672,816	3,672,816
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	159,607	159,607	0	104,367	104,367	0	55,240	55,240
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	846,720	0	846,720	0	0	0	846,720	0	846,720
1	555550	Non Monetary - Exchange Power	0	(257,975)	(257,975)	0	(168,690)	(168,690)	0	(89,285)	(89,285)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	117,370	117,370	0	76,748	76,748	0	40,622	40,622
1	555710	Intercompany Purchase	0	175,722	175,722	0	114,905	114,905	0	60,817	60,817
TOTAL ACCOUNT 555			846,720	10,806,732	11,653,452	0	7,066,522	7,066,522	846,720	3,740,210	4,586,930

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-557-1A
For Month Ended April 30, 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	563	538,546	539,109	563	352,155	352,718	0	186,391	186,391
1	557010	Other Power Supply Expense - Financial	0	(270,280)	(270,280)	0	(176,736)	(176,736)	0	(93,544)	(93,544)
1	557018	Merchandise Processing Fee	0	4,051	4,051	0	2,649	2,649	0	1,402	1,402
1	557150	Fuel - Economic Dispatch	0	101,314	101,314	0	66,249	66,249	0	35,065	35,065
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	52,227	0	52,227	0	0	0	52,227	0	52,227
1	557165	Other Resource Costs-CAISO Charges	0	93,339	93,339	0	61,034	61,034	0	32,305	32,305
1	557170	Broker Fees - Power	0	24,693	24,693	0	16,147	16,147	0	8,546	8,546
1	557171	REC Broker Fees	0	4,930	4,930	0	3,224	3,224	0	1,706	1,706
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	117,361	0	117,361	117,361	0	117,361	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(148,142)	0	(148,142)	(148,142)	0	(148,142)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,469,685	0	1,469,685	0	0	0	1,469,685	0	1,469,685
99	557390	Idaho PCA Amortization	(797,045)	0	(797,045)	0	0	0	(797,045)	0	(797,045)
1	557395	Optional Renewable Power Expense Offset	0	32	32	0	21	21	0	11	11
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	37,881	37,881	0	24,770	24,770	0	13,111	13,111
1	557711	Turbine Gas Bookout Offset	0	(37,881)	(37,881)	0	(24,770)	(24,770)	0	(13,111)	(13,111)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,058,108	2,058,108	0	1,345,797	1,345,797	0	712,311	712,311
TOTAL ACCOUNT 557			762,872	2,554,733	3,317,605	11,240	1,670,540	1,681,780	751,632	884,193	1,635,825

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended April 30, 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	21,763	18,700	40,463	16,224	12,232	28,456	5,539	6,468	12,007
99	908600	Public Purpose Tariff Rider Expense Offset	3,140,818	0	3,140,818	2,301,190	0	2,301,190	839,628	0	839,628
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(232,304)	0	(232,304)	(181,099)	0	(181,099)	(51,205)	0	(51,205)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,930,277	18,700	2,948,977	2,136,315	12,232	2,148,547	793,962	6,468	800,430

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.413%	34.587%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.97%	52.97%
2	Cost of Debt		5.346%	5.313%
	Total Weighted Cost		2.832%	2.814%
E-APL	Net Rate Base	2,525,745,890	1,695,560,275	830,185,615
	Interest Deduction for FIT Calculation	71,379,690	48,018,267	23,361,423
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	77,496,857	51,633,711	25,863,146
E-OPS	Less: Operating & Maintenance Expense	41,920,473	26,671,884	15,248,589
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,775,488	7,216,422	3,559,066
E-OTX	Less: Taxes Other than FIT	5,045,232	3,906,998	1,138,234
	Net Operating Income Before FIT	19,755,664	13,838,407	5,917,257
E-INT	Less: Monthly Interest Expense	5,948,307	4,001,522	1,946,785
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	13,030	0	13,030
E-SCM	Plus: Schedule M Adjustments	(3,340,576)	(3,151,037)	(189,539)
	Taxable Net Operating Income	10,479,811	6,697,728	3,782,083
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,200,760	1,406,523	794,237
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	2,200,760	1,406,523	794,237
E-DTE	Deferred FIT	190,879	290,267	(99,388)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	2,351,240	1,670,373	680,867

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-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	5,115,135	7,270,885	12,386,020	3,265,947	4,868,556	8,134,503	1,849,188	2,402,329	4,251,517
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	479,848	479,848	0	235,617	235,617
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual	0	(23,124)	(23,124)	0	(15,509)	(15,509)	0	(7,615)	(7,615)
99	997007 Idaho PCA	672,640	0	672,640	0	0	0	672,640	0	672,640
12	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,890)	(1,890)	0	(928)	(928)
12	997016 Redemption Expense Amortization	0	78,883	78,883	0	52,905	52,905	0	25,978	25,978
99	997017 Amort - Invest in Exch Pwr (405.9)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	256,945	0	256,945	197,679	0	197,679	59,266	0	59,266
12	997020 FAS87 Current Pension Accrual	0	823,339	823,339	0	552,197	552,197	0	271,142	271,142
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles	0	2,758	2,758	0	1,850	1,850	0	908	908
99	997031 Decoupling Mechanism	(2,360,343)	0	(2,360,343)	(1,956,643)	0	(1,956,643)	(403,700)	0	(403,700)
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,288	110,288	0	54,154	54,154
99	997033 BPA Residential Exchange	78,129	0	78,129	49,717	0	49,717	28,412	0	28,412
99	997034 Montana Hydro Settlement	415,191	0	415,191	271,490	0	271,490	143,701	0	143,701
99	997043 Washington Deferred Power Costs	(10,460)	0	(10,460)	(10,460)	0	(10,460)	0	0	0
12	997044 Non-Monetary Power Costs	0	(257,974)	(257,974)	0	(173,018)	(173,018)	0	(84,956)	(84,956)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC	0	329,184	329,184	0	220,777	220,777	0	108,407	108,407
12	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(9,049,900)	(9,049,900)	0	(4,443,718)	(4,443,718)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement	0	33,333	33,333	0	22,356	22,356	0	10,977	10,977
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,412	62,089	2,581	24,262	26,843
99	997065 Amortization - Unbilled Revenue Add-Ins	(372,347)	0	(372,347)	(102,114)	0	(102,114)	(270,233)	0	(270,233)
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	108,983	108,983	0	57,683	57,683
12	997080 Book Transportation Depreciation	0	456,173	456,173	0	305,946	305,946	0	150,227	150,227
12	997081 Deferred Compensation	0	75,725	75,725	0	50,787	50,787	0	24,938	24,938
4	997082 Meal Disallowances	0	21,961	21,961	0	15,064	15,064	0	6,897	6,897
12	997083 Paid Time Off	0	162,125	162,125	0	108,734	108,734	0	53,391	53,391
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	(99,430)	0	(99,430)	0	0	0	(99,430)	0	(99,430)
99	997095 WA REC Deferral	(20,321)	0	(20,321)	(20,321)	0	(20,321)	0	0	0
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,829	1,829	0	898	898
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	196,532	196,532	0	131,810	131,810	0	64,722	64,722
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(2,142,048)	(2,142,048)	0	(1,436,629)	(1,436,629)	0	(705,419)	(705,419)
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107	MDM System	(647,122)	0	(647,122)	(647,122)	0	(647,122)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)
99	997109	Tax Reform Amortization	(809,006)	0	(809,006)	(616,017)	0	(616,017)	(192,989)	0	(192,989)
99	997110	FISERVE	(75,979)	0	(75,979)	(51,765)	0	(51,765)	(24,214)	0	(24,214)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(204,066)	(204,066)	0	(100,201)	(100,201)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(149,303)	0	(149,303)	0	0	0	(149,303)	0	(149,303)
		TOTAL SCHEDULE M ADJUSTMENTS	3,966,103	(5,649,977)	(3,340,576)	648,633	(3,799,670)	(3,151,037)	1,660,768	(1,850,307)	(189,539)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.068%	32.932%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended April 30, 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	(341,828)	(341,828)	0	(229,257)	(229,257)	0	(112,571)	(112,571)
99	410100	Deferred Federal Income Tax Expense - Washin	622,253	0	622,253	622,253	0	622,253	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(5,514)	0	(5,514)	0	0	0	(5,514)	0	(5,514)
	410100	Total	616,739	(341,828)	274,911	622,253	(229,257)	392,996	(5,514)	(112,571)	(118,085)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(54,117)	(54,117)	0	(36,295)	(36,295)	0	(17,822)	(17,822)
99	411100	Deferred Federal Income Tax Expense - Washin	(66,434)	0	(66,434)	(66,434)	0	(66,434)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	36,519	0	36,519	0	0	0	36,519	0	36,519
	411100	Total	(29,915)	(54,117)	(84,032)	(66,434)	(36,295)	(102,729)	36,519	(17,822)	18,697
		Total Deferred Federal Income Tax Expense	586,824	(395,945)	190,879	555,819	(265,552)	290,267	31,005	(130,393)	(99,388)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.068%	32.932%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	162,742	162,742	0	106,417	106,417	0	56,325	56,325
1	408150	R&P Property Tax--Production	0	1,133,916	1,133,916	0	741,468	741,468	0	392,448	392,448
1	408180	R&P Property Tax--Transmission	0	196,908	196,908	0	128,758	128,758	0	68,150	68,150
1	409100	State Income Tax--Montana & Oregon	0	30,445	30,445	0	19,908	19,908	0	10,537	10,537
TOTAL PRODUCTION & TRANSMISSION			0	1,524,011	1,524,011	0	996,551	996,551	0	527,460	527,460
DISTRIBUTION											
99	408110	State Excise Tax	1,707,497	0	1,707,497	1,707,497	0	1,707,497	0	0	0
99	408120	Municipal Occupation & License Tax	1,769,736	0	1,769,736	1,485,088	0	1,485,088	284,648	0	284,648
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	14,611	0	14,611	(282,138)	0	(282,138)	296,749	0	296,749
99	409100	State Income Tax--Idaho	16,347	0	16,347	0	0	0	16,347	0	16,347
99	411410	State Income Tax--Idaho ITC Deferred	16,347	0	16,347	0	0	0	16,347	0	16,347
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
TOTAL DISTRIBUTION			3,521,221	0	3,521,221	2,910,447	0	2,910,447	610,774	0	610,774
TOTAL TAXES OTHER THAN FIT			3,521,221	1,524,011	5,045,232	2,910,447	996,551	3,906,998	610,774	527,460	1,138,234

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 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	8,091,667	8,091,667	0	5,291,141	5,291,141	0	2,800,526	2,800,526
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	1,137,000	1,137,000	0	743,484	743,484	0	393,516	393,516
1	182381	CDA Settlement Past Storage	0	30,721,976	30,721,976	0	20,089,100	20,089,100	0	10,632,876	10,632,876
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,903,318	80,954,492	82,857,810	1,870,584	55,530,734	57,401,318	32,734	25,423,758	25,456,492
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	173,759	173,759	0	119,190	119,190	0	54,569	54,569
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,593,411	1,806,429	16,399,840	14,593,411	1,239,120	15,832,531	0	567,309	567,309
		TOTAL INTANGIBLE PLANT	17,419,149	280,242,484	297,661,633	17,386,415	189,134,610	206,521,025	32,734	91,107,874	91,140,608
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	55,421,509	84,232,416	139,653,925	36,217,981	55,079,577	91,297,558	19,203,528	29,152,839	48,356,367
1	312000	Boiler Plant	72,584,732	117,146,762	189,731,494	47,434,302	76,602,268	124,036,570	25,150,430	40,544,494	65,694,924
1	313000	Generators	3,449	3,385	6,834	2,250	2,213	4,463	1,199	1,172	2,371
1	314000	Turbogenerator Units	19,273,278	37,394,632	56,667,910	12,594,901	24,452,350	37,047,251	6,678,377	12,942,282	19,620,659
1	315000	Accessory Electric Equipment	8,590,424	21,021,283	29,611,707	5,613,853	13,745,817	19,359,670	2,976,571	7,275,466	10,252,037
1	316000	Miscellaneous Power Plant Equipment	7,046,713	10,011,245	17,057,958	4,605,029	6,546,353	11,151,382	2,441,684	3,464,892	5,906,576
		TOTAL STEAM PRODUCTION PLANT	162,920,105	273,388,195	436,308,300	106,468,316	178,768,541	285,236,857	56,451,789	94,619,654	151,071,443
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	89,349,184	89,349,184	0	58,425,431	58,425,431	0	30,923,753	30,923,753
1	332XXX	Reservoirs, Dams, & Waterways	0	193,857,660	193,857,660	0	126,763,524	126,763,524	0	67,094,136	67,094,136
1	333000	Waterwheels, Turbines, & Generators	0	234,261,311	234,261,311	0	153,183,471	153,183,471	0	81,077,840	81,077,840
1	334000	Accessory Electric Equipment	0	69,336,310	69,336,310	0	45,339,013	45,339,013	0	23,997,297	23,997,297
1	335XXX	Miscellaneous Power Plant Equipment	0	14,225,997	14,225,997	0	9,302,379	9,302,379	0	4,923,618	4,923,618
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	669,187,682	669,187,682	0	437,581,824	437,581,824	0	231,605,858	231,605,858
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,130,940	17,130,940	0	11,201,922	11,201,922	0	5,929,018	5,929,018
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,504	21,387,504	0	13,985,289	13,985,289	0	7,402,215	7,402,215
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,533,040	219,533,040	0	143,552,655	143,552,655	0	75,980,385	75,980,385
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,157,033	22,157,033	0	14,488,484	14,488,484	0	7,668,549	7,668,549
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	1,680,477	1,680,477	0	1,098,864	1,098,864	0	581,613	581,613
		TOTAL OTHER PRODUCTION PLANT	0	306,507,585	306,507,585	0	200,425,310	200,425,310	0	106,082,275	106,082,275
		TOTAL PRODUCTION PLANT	162,920,105	1,249,083,462	1,412,003,567	106,468,316	816,775,675	923,243,991	56,451,789	432,307,787	488,759,576

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 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	297,894	28,167,975	28,465,869	194,674	18,419,039	18,613,713	103,220	9,748,936	9,852,156
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	93	26,249,151	26,249,244	61	17,164,320	17,164,381	32	9,084,831	9,084,863
1	353XXX	Station Equipment	5,914,187	264,135,931	270,050,118	3,864,922	172,718,485	176,583,407	2,049,265	91,417,446	93,466,711
1	354000	Towers & Fixtures	7,996,592	9,194,878	17,191,470	5,225,773	6,012,531	11,238,304	2,770,819	3,182,347	5,953,166
1	355000	Poles & Fixtures	2,709	264,086,001	264,088,710	1,770	172,685,836	172,687,606	939	91,400,165	91,401,104
1	356000	Overhead Conductors & Devices	6,261,200	142,143,436	148,404,636	4,091,694	92,947,593	97,039,287	2,169,506	49,195,843	51,365,349
1	357000	Underground Conduit	0	3,013,102	3,013,102	0	1,970,267	1,970,267	0	1,042,835	1,042,835
1	358000	Underground Conductors & Devices	0	2,361,763	2,361,763	0	1,544,357	1,544,357	0	817,406	817,406
1	359000	Roads & Trails	39,417	2,070,866	2,110,283	25,759	1,354,139	1,379,898	13,658	716,727	730,385
		TOTAL TRANSMISSION PLANT	20,512,092	741,423,103	761,935,195	13,404,653	484,816,567	498,221,220	7,107,439	256,606,536	263,713,975
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,711,852	0	7,711,852	6,241,298	0	6,241,298	1,470,554	0	1,470,554
99	360400	Land Easements	2,660,743	0	2,660,743	421,024	0	421,024	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,914,332	0	33,914,332	27,182,301	0	27,182,301	6,732,031	0	6,732,031
3	362000	Station Equipment	134,969,402	3,063,355	138,032,757	90,109,833	1,725,404	91,835,237	44,859,569	1,337,951	46,197,520
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	417,725,898	0	417,725,898	271,605,823	0	271,605,823	146,120,075	0	146,120,075
99	365000	Overhead Conductors & Devices	269,848,889	0	269,848,889	172,679,995	0	172,679,995	97,168,894	0	97,168,894
99	366000	Underground Conduit	120,042,233	0	120,042,233	78,829,020	0	78,829,020	41,213,213	0	41,213,213
99	367000	Underground Conductors & Devices	210,351,122	0	210,351,122	139,341,101	0	139,341,101	71,010,021	0	71,010,021
99	368000	Line Transformers	273,209,833	0	273,209,833	188,357,847	0	188,357,847	84,851,986	0	84,851,986
99	369XXX	Services	174,219,590	0	174,219,590	114,455,512	0	114,455,512	59,764,078	0	59,764,078
99	371XXX	Installations on Customers' Premises	1,578,272	0	1,578,272	1,578,272	0	1,578,272	0	0	0
99	370XXX	Meters	63,114,630	0	63,114,630	39,994,413	0	39,994,413	23,120,217	0	23,120,217
99	373XXX	Street Light & Signal Systems	63,163,142	0	63,163,142	40,916,083	0	40,916,083	22,247,059	0	22,247,059
		TOTAL DISTRIBUTION PLANT	1,775,475,633	3,063,355	1,778,538,988	1,174,310,367	1,725,404	1,176,035,771	601,165,266	1,337,951	602,503,217
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,531,210	92,310,563	111,841,773	11,103,521	63,320,431	74,423,952	8,427,689	28,990,132	37,417,821
4	391XXX	Office Furniture & Equipment	4,840,210	62,759,449	67,599,659	4,777,111	43,049,844	47,826,955	63,099	19,709,605	19,772,704
4	392XXX	Transportation Equipment	34,819,918	22,730,136	57,550,054	24,486,580	15,591,737	40,078,317	10,333,338	7,138,399	17,471,737
4	393000	Stores Equipment	423,349	3,834,307	4,257,656	247,177	2,630,143	2,877,320	176,172	1,204,164	1,380,336
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,924,175	15,598,374	712,874	9,551,288	10,264,162	961,325	4,372,887	5,334,212
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	350,755	2,132,344	2,483,099	337,175	1,462,681	1,799,856	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,276,802	9,365,584	33,642,386	14,420,117	6,424,322	20,844,439	9,856,685	2,941,262	12,797,947
4	397XXX	Communications Equipment	26,922,975	83,124,980	110,047,955	17,211,042	57,019,580	74,230,622	9,711,933	26,105,400	35,817,333
4	398000	Miscellaneous Equipment	13,522	612,502	626,024	0	420,146	420,146	13,522	192,356	205,878
		TOTAL GENERAL PLANT	114,383,593	298,473,032	412,856,625	74,123,491	204,737,576	278,861,067	40,260,102	93,735,456	133,995,558
		TOTAL PLANT IN SERVICE	2,090,710,572	2,572,285,436	4,662,996,008	1,385,693,242	1,697,189,832	3,082,883,074	705,017,330	875,095,604	1,580,112,934

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended April 30, 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	(118,886,111)	(189,038,671)	(307,924,782)	(77,635,222)	(123,612,387)	(201,247,609)	(41,250,889)	(65,426,284)	(106,677,173)
E-ADEP		Hydro Production Plant	0	(138,847,064)	(138,847,064)	0	(90,792,095)	(90,792,095)	0	(48,054,969)	(48,054,969)
E-ADEP		Other Production Plant	0	(131,133,871)	(131,133,871)	0	(85,748,438)	(85,748,438)	0	(45,385,433)	(45,385,433)
E-ADEP		Transmission Plant	(11,447,559)	(209,630,030)	(221,077,589)	(7,461,594)	(137,077,077)	(144,538,671)	(3,985,965)	(72,552,953)	(76,538,918)
E-ADEP		Distribution Plant	(578,902,963)	(199,544)	(579,102,507)	(356,418,354)	(112,391)	(356,530,745)	(222,484,609)	(87,153)	(222,571,762)
E-ADEP		General Plant	(39,818,193)	(100,813,159)	(140,631,352)	(24,269,640)	(69,152,786)	(93,422,426)	(15,548,553)	(31,660,373)	(47,208,926)
TOTAL ACCUMULATED DEPRECIATION			(749,054,826)	(769,662,339)	(1,518,717,165)	(465,784,810)	(506,495,174)	(972,279,984)	(283,270,016)	(263,167,165)	(546,437,181)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,163,608)	(14,163,608)	0	(9,261,583)	(9,261,583)	0	(4,902,025)	(4,902,025)
E-AAMT		Distribution-Franchises/Misc Intangibles	(269,123)	0	(269,123)	(269,123)	0	(269,123)	0	0	0
E-AAMT		General Plant - 303000	0	(2,456,023)	(2,456,023)	0	(1,681,980)	(1,681,980)	0	(774,043)	(774,043)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,253,701)	(56,069,155)	(59,322,856)	(3,229,396)	(38,460,637)	(41,690,033)	(24,305)	(17,608,518)	(17,632,823)
E-AAMT		General Plant - 390200, 396200	0	(158,921)	(158,921)	0	(109,012)	(109,012)	0	(49,909)	(49,909)
TOTAL ACCUMULATED AMORTIZATION			(3,522,824)	(72,847,707)	(76,370,531)	(3,498,519)	(49,513,212)	(53,011,731)	(24,305)	(23,334,495)	(23,358,800)
TOTAL ACCUMULATED DEPR/AMORT			(752,577,650)	(842,510,046)	(1,595,087,696)	(469,283,329)	(556,008,386)	(1,025,291,715)	(283,294,321)	(286,501,660)	(569,795,981)
NET ELECTRIC UTILITY PLANT before ADFIT			1,338,132,922	1,729,775,390	3,067,908,312	916,409,913	1,141,181,446	2,057,591,359	421,723,009	588,593,944	1,010,316,953
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	79,091	79,091	0	51,718	51,718	0	27,373	27,373
12		ADFIT - Electric Plant In Service (282900)	0	(550,009,310)	(550,009,310)	0	(368,880,244)	(368,880,244)	0	(181,129,066)	(181,129,066)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,006,950)	(62,006,950)	0	(42,533,667)	(42,533,667)	0	(19,473,283)	(19,473,283)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(921,768)	(921,768)	0	(632,287)	(632,287)	0	(289,481)	(289,481)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,451,615)	(6,451,615)	0	(4,218,711)	(4,218,711)	0	(2,232,904)	(2,232,904)
1		ADFIT - CDA Settlement Costs (283333)	0	251,241	251,241	0	164,286	164,286	0	86,955	86,955
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,288,241)	(1,288,241)	0	(863,997)	(863,997)	0	(424,244)	(424,244)
TOTAL ACCUMULATED DFIT			0	(620,535,293)	(620,535,293)	0	(417,041,683)	(417,041,683)	0	(203,493,610)	(203,493,610)
NET ELECTRIC UTILITY PLANT			1,338,132,922	1,109,240,097	2,447,373,019	916,409,913	724,139,763	1,640,549,676	421,723,009	385,100,334	806,823,343

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	56.324%	43.676%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.068%	32.932%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended April 30, 2019	
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	1,338,132,922	1,109,240,097	2,447,373,019	916,409,913	724,139,763	1,640,549,676	421,723,009	385,100,334	806,823,343
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	481,741	1,216,309	1,698,050	442,131	834,327	1,276,458	39,610	381,982	421,592
4	Accumulated Amortization - AFUDC (182318)	(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(111,632)	0	(111,632)	111,632	0	111,632
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)	(3,198,388)	0	(3,198,388)	(1,025,028)	0	(1,025,028)	(2,173,360)	0	(2,173,360)
99	Kettle Falls Disallowed Plant (101030)	(7,784,202)	0	(7,784,202)	(5,247,725)	0	(5,247,725)	(2,536,477)	0	(2,536,477)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,784,202	0	7,784,202	5,247,725	0	5,247,725	2,536,477	0	2,536,477
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,800,003	0	1,800,003	0	0	0	1,800,003	0	1,800,003
99	ADFIT - Boulder Park Disallowed (190040)	167,999	0	167,999	0	0	0	167,999	0	167,999
99	Investment in WNP3 Exchange Power (124900, 12493)	918,369	0	918,369	918,369	0	918,369	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(165,101)	0	(165,101)	(165,101)	0	(165,101)	0	0	0
99	CDA Lake Settlement - WA (182382)	247,192	0	247,192	247,192	0	247,192	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(91,232)	0	(91,232)	(91,232)	0	(91,232)	0	0	0
99	CDA Lake Settlement - ID (186382)	45,172	0	45,172	0	0	0	45,172	0	45,172
99	ADFIT - CDA Lake Settlement - Direct (283382)	(61,397)	0	(61,397)	(51,911)	0	(51,911)	(9,486)	0	(9,486)
99	CDA CDR Fund - Direct (182324)	17,981	0	17,981	17,981	0	17,981	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	126,981	0	126,981	118,527	0	118,527	8,454	0	8,454
99	ADFIT - Spokane River Relicensing (283322)	(26,651)	0	(26,651)	(24,879)	0	(24,879)	(1,772)	0	(1,772)
99	Spokane River PM&Es (182323)	114,633	0	114,633	75,264	0	75,264	39,369	0	39,369
99	ADFIT - Spokane River PM&Es (283323)	(24,087)	0	(24,087)	(15,820)	0	(15,820)	(8,267)	0	(8,267)
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)	(2,145,091)	0	(2,145,091)	(1,016,511)	0	(1,016,511)	(1,128,580)	0	(1,128,580)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(3,224,711)	0	(3,224,711)	0	0	0	(3,224,711)	0	(3,224,711)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	30,712	0	30,712	0	0	0	30,712	0	30,712
99	Colstrip-Regulatory Asset (182327)	43,940	0	43,940	0	0	0	43,940	0	43,940
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	661,513	0	661,513	0	0	0	661,513	0	661,513
99	Customer Deposits (235199)	(1,979,194)	0	(1,979,194)	(1,979,194)	0	(1,979,194)	0	0	0
C-WKC	Working Capital	82,547,716	0	82,547,716	55,769,607	0	55,769,607	26,778,109	0	26,778,109
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	77,201,991	1,170,880	78,372,871	54,207,434	803,165	55,010,599	22,994,557	367,715	23,362,272
	NET RATE BASE	1,415,334,913	1,110,410,977	2,525,745,890	970,617,347	724,942,928	1,695,560,275	444,717,566	385,468,049	830,185,615

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	263,343	263,343			263,343	263,343		172,200	172,200		91,143	91,143	
	Steam (ED-ID)	350,385	350,385		350,385		350,385				350,385		350,385	
	Steam (ED-WA)	332,644	332,644		332,644		332,644	332,644		332,644				
1	Hydro (ED-AN)	1,199,996	1,199,996			1,199,996	1,199,996		784,677	784,677		415,319	415,319	
1	Other (ED-AN)	902,746	902,746			902,746	902,746		590,306	590,306		312,440	312,440	
Total Electric Production		3,049,114	3,049,114		683,029	2,366,085	3,049,114	332,644	1,547,183	1,879,827	350,385	818,902	1,169,287	
Electric Transmission														
1	ED-AN	1,227,929	1,227,929			1,227,929	1,227,929		802,943	802,943		424,986	424,986	
	ED-ID	81,611	81,611		81,611		81,611				81,611		81,611	
	ED-WA	42,025	42,025		42,025		42,025	42,025		42,025				
Total Electric Transmissic		1,351,565	1,351,565		123,636	1,227,929	1,351,565	42,025	802,943	844,968	81,611	424,986	506,597	
Electric Distribution														
3	ED-AN	5,029	5,029			5,029	5,029		2,833	2,833		2,196	2,196	
	ED-ID	1,346,353	1,346,353		1,346,353		1,346,353				1,346,353		1,346,353	
	ED-WA	2,425,553	2,425,553		2,425,553		2,425,553	2,425,553		2,425,553				
Total Electric Distribution		3,776,935	3,776,935		3,771,906	5,029	3,776,935	2,425,553	2,833	2,428,386	1,346,353	2,196	1,348,549	
Gas Underground Storage														
	GD-AN	52,294		52,294										
	GD-OR	9,472					9,472							
Total Gas Underground St		61,766		52,294			9,472							
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	476,515		476,515										
	GD-WA	990,819		990,819										
	GD-OR	709,956					709,956							
Total Gas Distribution		2,182,076		1,472,120			709,956							
General Plant														
4	ED-AN	288,454	288,454			288,454	288,454		197,865	197,865		90,589	90,589	
	ED-ID	39,876	39,876		39,876		39,876				39,876		39,876	
	ED-WA	79,309	79,309		79,309		79,309	79,309		79,309				
7,4	CD-AA	1,817,910	1,283,044	372,908	161,958		1,283,044	1,283,044		880,104		402,940	402,940	
9,4	CD-AN	91,426	71,196	20,230		71,196	71,196		48,837	48,837		22,359	22,359	
9	CD-ID	39,105	30,452	8,653		30,452	30,452				30,452		30,452	
9	CD-WA	146,372	113,984	32,388		113,984	113,984	113,984		113,984				
8	GD-AA	32,396		22,605	9,791									
	GD-AN	2,009		2,009										
	GD-ID	3,311		3,311										
	GD-WA	84,067		84,067										
	GD-OR	17,609			17,609									
Total General Plant		2,641,844	1,906,315	546,171	189,358	263,621	1,642,694	1,906,315	193,293	1,126,806	1,320,099	70,328	515,888	586,216
Total Depreciation Expense		13,063,300	10,083,929	2,070,585	908,786	4,842,192	5,241,737	10,083,929	2,993,515	3,479,765	6,473,280	1,848,677	1,761,972	3,610,649

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 Expe	56.324%	43.676%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,045	50,045		26,488	26,488	
1	Misc Intangible Plt (30300)	ED-AN	19,647	19,647		19,647	19,647		12,847	12,847		6,800	6,800	
Total Production/Transmission			96,180	96,180		96,180	96,180		62,892	62,892		33,288	33,288	
Distribution														
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	489	489		489	489	489		489				
Total Distribution			2,502	2,502		2,502	2,502	2,502		2,502				
General Plant - 303000														
7,4		CD-AA	63,636	44,913	13,054	5,669	44,913	44,913		30,808	30,808	14,105	14,105	
9,1		CD-AN	812	632	180		632	632		413	413	219	219	
		GD-ID	1,245		1,245									
		GD-WA	2,072		2,072									
		GD-OR	672			672								
Total General Plant - 303000			68,437	45,545	16,551	6,341	45,545	45,545		31,221	31,221	14,324	14,324	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	2,336,747	1,649,229	479,337	208,181	1,649,229	1,649,229		1,131,289	1,131,289	517,940	517,940	
9,4		CD-AN	7,528	5,862	1,666		5,862	5,862		4,021	4,021	1,841	1,841	
9,4		CD-ID	656	511	145		511	511				511	511	
9,4		CD-WA	316,098	246,155	69,943		246,155	246,155	246,155		246,155		0	
4		ED-AN	228,374	228,374			228,374	228,374		156,653	156,653	71,721	71,721	
		ED-ID	0	0			0	0				0	0	
		ED-WA	23,775	23,775			23,775	23,775	23,775		23,775			
8		GD-AA	11,600		8,094	3,506								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			2,924,778	2,153,906	559,185	211,687	2,153,906	2,153,906	269,930	1,291,963	1,561,893	511	591,502	592,013
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	3,958	3,958			3,958	3,958		2,715	2,715	1,243	1,243	
		GD-OR	0			0								
Total General Plant - 390200, 396200			3,958	3,958	0	0	3,958	3,958		2,715	2,715	1,243	1,243	
Total Amortization Expense			3,095,855	2,302,091	575,736	218,028	2,302,091	2,302,091	272,432	1,388,791	1,661,223	511	640,357	640,868

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended April 30, 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)	(189,038,671)	(189,038,671)			(189,038,671)	(189,038,671)		(123,612,387)	(123,612,387)		(65,426,284)	(65,426,284)	
	Steam (ED-ID)	(41,250,889)	(41,250,889)		(41,250,889)	(41,250,889)	(41,250,889)				(41,250,889)		(41,250,889)	
	Steam (ED-WA)	(77,635,222)	(77,635,222)		(77,635,222)	(77,635,222)	(77,635,222)	(77,635,222)		(77,635,222)			(77,635,222)	
1	Hydro (ED-AN)	(138,847,064)	(138,847,064)		(138,847,064)	(138,847,064)	(138,847,064)		(90,792,095)	(90,792,095)		(48,054,969)	(48,054,969)	
1	Other (ED-AN)	(131,133,871)	(131,133,871)		(131,133,871)	(131,133,871)	(131,133,871)		(85,748,438)	(85,748,438)		(45,385,433)	(45,385,433)	
Total Electric Production		(577,905,717)	(577,905,717)		(118,886,111)	(459,019,606)	(577,905,717)		(77,635,222)	(300,152,920)	(377,788,142)	(41,250,889)	(158,866,686)	(200,117,575)
Electric Transmission														
1	ED-AN	(209,630,030)	(209,630,030)			(209,630,030)	(209,630,030)		(137,077,077)	(137,077,077)		(72,552,953)	(72,552,953)	
	ED-ID	(3,985,965)	(3,985,965)		(3,985,965)	(3,985,965)	(3,985,965)				(3,985,965)		(3,985,965)	
	ED-WA	(7,461,594)	(7,461,594)		(7,461,594)	(7,461,594)	(7,461,594)	(7,461,594)		(7,461,594)			(7,461,594)	
Total Electric Transmissic		(221,077,589)	(221,077,589)		(11,447,559)	(209,630,030)	(221,077,589)		(7,461,594)	(137,077,077)	(144,538,671)	(3,985,965)	(72,552,953)	(76,538,918)
Electric Distribution														
3	ED-AN	(199,544)	(199,544)			(199,544)	(199,544)			(112,391)	(112,391)		(87,153)	(87,153)
	ED-ID	(222,484,609)	(222,484,609)		(222,484,609)	(222,484,609)	(222,484,609)				(222,484,609)		(222,484,609)	
	ED-WA	(356,418,354)	(356,418,354)		(356,418,354)	(356,418,354)	(356,418,354)	(356,418,354)		(356,418,354)			(356,418,354)	
Total Electric Distribution		(579,102,507)	(579,102,507)		(578,902,963)	(199,544)	(579,102,507)		(356,418,354)	(112,391)	(356,530,745)	(222,484,609)	(87,153)	(222,571,762)
Gas Underground Storage														
	GD-AN	(16,716,663)	(16,716,663)											
	GD-OR	(1,196,979)		(1,196,979)		(1,196,979)								
Total Gas Underground S		(17,913,642)		(16,716,663)	(1,196,979)									
Gas Distribution														
	GD-AN	(1,810,527)	(1,810,527)											
	GD-ID	(80,905,221)	(80,905,221)			(80,905,221)								
	GD-WA	(150,270,356)	(150,270,356)			(150,270,356)								
	GD-OR	(113,850,213)		(113,850,213)		(113,850,213)								
Total Gas Distribution		(346,836,317)		(232,986,104)	(113,850,213)									
General Plant														
4	ED-AN	(41,602,866)	(41,602,866)			(41,602,866)	(41,602,866)		(28,537,486)	(28,537,486)		(13,065,380)	(13,065,380)	
	ED-ID	(10,732,325)	(10,732,325)		(10,732,325)	(10,732,325)	(10,732,325)				(10,732,325)		(10,732,325)	
	ED-WA	(20,481,284)	(20,481,284)		(20,481,284)	(20,481,284)	(20,481,284)	(20,481,284)		(20,481,284)			(20,481,284)	
7,4	CD-AA	(70,901,209)	(50,040,655)	(14,543,965)	(6,316,589)	(50,040,655)	(50,040,655)		(34,325,387)	(34,325,387)		(15,715,268)	(15,715,268)	
9,4	CD-AN	(11,775,119)	(9,169,638)	(2,605,481)		(9,169,638)	(9,169,638)		(6,289,913)	(6,289,913)		(2,879,725)	(2,879,725)	
9	CD-ID	(6,184,721)	(4,816,228)	(1,368,493)		(4,816,228)	(4,816,228)				(4,816,228)		(4,816,228)	
9	CD-WA	(4,864,788)	(3,788,356)	(1,076,432)		(3,788,356)	(3,788,356)	(3,788,356)		(3,788,356)			(3,788,356)	
8	GD-AA	(2,074,030)		(1,447,175)	(626,855)									
	GD-AN	(3,227,336)		(3,227,336)										
	GD-ID	(2,030,240)		(2,030,240)										
	GD-WA	(7,938,599)		(7,938,599)										
	GD-OR	(4,680,292)		(4,680,292)										
Total General Plant		(186,492,809)	(140,631,352)	(34,237,721)	(11,623,736)	(39,818,193)	(100,813,159)	(140,631,352)	(24,269,640)	(69,152,786)	(93,422,426)	(15,548,553)	(31,660,373)	(47,208,926)
Total Accumulated Depr		(1,929,328,581)	(1,518,717,165)	(283,940,488)	(126,670,928)	(749,054,826)	(769,662,339)	(1,518,717,165)	(465,784,810)	(506,495,174)	(972,279,984)	(283,270,016)	(263,167,165)	(546,437,181)

Allocation Ratios:													
Service -				Jurisdiction -									
		Electric	Gas-North	Gas-South			Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%					
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	56.324%	43.676%					
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,246,021)	(12,246,021)			(12,246,021)	(12,246,021)		(8,007,673)	(8,007,673)		(4,238,348)	(4,238,348)	
1	Misc Intangible Plt (3030 ED-AN)	(1,917,587)	(1,917,587)			(1,917,587)	(1,917,587)		(1,253,910)	(1,253,910)		(663,677)	(663,677)	
Total Production/Transmission		(14,163,608)	(14,163,608)			(14,163,608)	(14,163,608)		(9,261,583)	(9,261,583)		(4,902,025)	(4,902,025)	
Distribution														
	Franchises (302000) ED-WA	(224,739)	(224,739)			(224,739)	(224,739)		(224,739)	(224,739)				
	Misc Intangible Plt (3030 ED-WA)	(44,384)	(44,384)			(44,384)	(44,384)		(44,384)	(44,384)				
Total Distribution		(269,123)	(269,123)			(269,123)	(269,123)		(269,123)	(269,123)				
General Plant - 303000														
7,4	CD-AA	(3,359,234)	(2,370,880)	(689,080)	(299,274)	(2,370,880)	(2,370,880)		(1,626,305)	(1,626,305)		(744,575)	(744,575)	
9,1	CD-AN	(109,335)	(85,143)	(24,192)		(85,143)	(85,143)		(55,675)	(55,675)		(29,468)	(29,468)	
	GD-ID	(105,688)		(105,688)										
	GD-WA	(223,404)		(223,404)										
	GD-OR	(99,108)			(99,108)									
Total General Plant - 303000		(3,896,769)	(2,456,023)	(1,042,364)	(398,382)	(2,456,023)	(2,456,023)		(1,681,980)	(1,681,980)		(774,043)	(774,043)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(72,621,109)	(51,254,526)	(14,896,767)	(6,469,816)	(51,254,526)	(51,254,526)		(35,158,042)	(35,158,042)		(16,096,484)	(16,096,484)	
9,4	CD-AN	(41,633)	(32,421)	(9,212)		(32,421)	(32,421)		(22,239)	(22,239)		(10,182)	(10,182)	
9	CD-ID	(31,211)	(24,305)	(6,906)		(24,305)	(24,305)				(24,305)	(24,305)	(24,305)	
9	CD-WA	(1,888,375)	(1,470,534)	(417,841)		(1,470,534)	(1,470,534)	(1,470,534)			0	0	0	
4	ED-AN	(4,782,208)	(4,782,208)			(4,782,208)	(4,782,208)		(3,280,356)	(3,280,356)		(1,501,852)	(1,501,852)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(1,758,862)	(1,758,862)			(1,758,862)	(1,758,862)	(1,758,862)						
8	GD-AA	(553,047)		(385,894)	(167,153)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(81,676,445)	(59,322,856)	(15,716,620)	(6,636,969)	(3,253,701)	(56,069,155)	(59,322,856)	(3,229,396)	(38,460,637)	(40,219,499)	(24,305)	(17,608,518)	(17,632,823)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	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	(158,921)	(158,921)			(158,921)	(158,921)		(109,012)	(109,012)		(49,909)	(49,909)	
	ED-WA	0	0			0	0	0	0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(158,921)	(158,921)	0	0	0	(158,921)	(158,921)	0	(109,012)	(109,012)	0	(49,909)	(49,909)
Total Accumulated Amortization		(100,164,866)	(76,370,531)	(16,758,984)	(7,035,351)	(3,522,824)	(72,847,707)	(76,370,531)	(3,498,519)	(49,513,212)	(51,541,197)	(24,305)	(23,334,495)	(23,358,800)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,429,924	1,106,086	2,674,675	4,649,163	8,429,924	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,369,359	0	0	0	0	19,369,359	0	0	19,369,359	0	0	0
99	GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,474,265	0	0	79,382,087	79,382,087	0	0	23,071,846	23,071,846	0	10,020,332	10,020,332
9	CD-WA / ID / AN	30,857,625	9,997,434	5,753,013	8,279,312	24,029,759	2,840,692	1,634,673	2,352,501	6,827,866	0	0	0
	TOTAL ACCOUNT	174,881,812	11,103,520	8,427,688	92,310,562	111,841,770	22,210,051	1,634,673	25,424,347	49,269,071	3,750,639	10,020,332	13,770,971
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,405,429	483,438	0	1,921,991	2,405,429	0	0	0	0	0	0	0
99	GD-WA / ID / AN	814,173	0	0	0	0	814,173	0	0	814,173	0	0	0
99	GD-OR / AS	879	0	0	0	0	0	0	0	0	879	0	879
8	GD-AA	349,974	0	0	0	0	0	0	244,198	244,198	0	105,776	105,776
7	CD-AA	85,941,781	0	0	60,655,990	60,655,990	0	0	17,629,238	17,629,238	0	7,656,553	7,656,553
9	CD-WA / ID / AN	5,827,745	4,293,673	63,099	181,468	4,538,240	1,220,013	17,929	51,563	1,289,505	0	0	0
	TOTAL ACCOUNT	95,339,981	4,777,111	63,099	62,759,449	67,599,659	2,034,186	17,929	17,924,999	19,977,114	879	7,762,329	7,763,208
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,181,037	22,510,976	9,544,881	15,125,180	47,181,037	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,605,891	0	0	0	0	9,252,431	2,515,238	1,838,222	13,605,891	0	0	0
99	GD-OR / AS	3,826,425	0	0	0	0	0	0	0	0	3,826,425	0	3,826,425
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,236,543	0	0	5,107,407	5,107,407	0	0	1,484,432	1,484,432	0	644,704	644,704
9	CD-WA / ID / AN	6,756,655	1,975,604	788,457	2,497,549	5,261,610	561,352	224,034	709,659	1,495,045	0	0	0
	TOTAL ACCOUNT	78,653,501	24,486,580	10,333,338	22,730,136	57,550,054	9,813,783	2,739,272	4,065,073	16,618,128	3,826,425	658,894	4,485,319

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,964,186	246,197	174,826	3,444,738	3,865,761	69,955	49,675	978,795	1,098,425	0	0	
		TOTAL ACCOUNT	5,468,884	247,177	176,172	3,834,308	4,257,657	158,115	49,675	978,795	1,186,585	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,508,891	703,615	204,716	4,600,560	5,508,891	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	848,758	
8		GD-AA	4,975,797	0	0	0	0	0	0	3,471,912	3,471,912	0	1,503,885	
7		CD-AA	13,031,486	0	0	9,197,362	9,197,362	0	0	2,673,149	2,673,149	0	1,160,975	
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
		TOTAL ACCOUNT	27,933,623	712,874	961,325	13,924,175	15,598,374	1,796,323	488,652	6,536,656	8,821,631	848,758	2,664,860	3,513,618
	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	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0	0	
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,314,662	337,175	13,580	2,132,344	2,483,099	29,069	0	559,827	588,896	40,917	201,750	242,667
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,191,219	14,167,743	9,501,623	8,521,853	32,191,219	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		TOTAL ACCOUNT	38,200,635	14,420,117	9,856,685	9,365,585	33,642,387	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	57,963,832	11,685,711	6,782,808	39,495,313	57,963,832	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,174,813	0	0	0	0	784,235	390,578	0	1,174,813	0	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063	
8		GD-AA	843,865	0	0	0	0	0	0	588,815	588,815	0	255,050	255,050	
7		CD-AA	52,822,499	0	0	37,281,064	37,281,064	0	0	10,835,479	10,835,479	0	4,705,956	4,705,956	
9		CD-WA/ ID / AN	19,009,234	5,525,332	2,929,125	6,348,603	14,803,060	1,569,980	832,288	1,803,906	4,206,174	0	0	0	
		TOTAL ACCOUNT	132,947,306	17,211,043	9,711,933	83,124,980	110,047,956	2,354,215	1,222,866	13,228,200	16,805,281	1,133,063	4,961,006	6,094,069	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	603,242	0	0	425,756	425,756	0	0	123,743	123,743	0	53,743	53,743	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	807,774	0	13,522	612,502	626,024	0	1,897	123,743	125,640	2,367	53,743	56,110	
		TOTAL GENERAL PLANT	573,738,593	74,123,491	40,260,101	298,473,032	412,856,624	43,813,281	7,200,282	72,093,092	123,106,655	10,520,068	27,255,246	37,775,314	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,472,637	1,870,584	0	13,602,053	15,472,637	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	702,850	0	0	0	0	0	0	490,421	490,421	0	212,429	
7		CD-AA	94,989,514	0	0	67,041,699	67,041,699	0	0	19,485,199	19,485,199	0	8,462,616	
9		CD-WA / ID / AN	441,069	0	32,734	310,740	343,474	0	9,301	88,294	97,595	0	0	
		TOTAL ACCOUNT	111,606,070	1,870,584	32,734	80,954,492	82,857,810	0	9,301	20,063,914	20,073,215	0	8,675,045	8,675,045
	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	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	21,933
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,559,479	0	0	1,806,429	1,806,429	0	0	525,026	525,026	0	228,024	228,024
9		CD-WA / ID / AN	18,740,014	14,593,411	0	0	14,593,411	4,146,603	0	0	4,146,603	0	0	0
		TOTAL ACCOUNT	21,299,493	14,593,411	0	1,806,429	16,399,840	4,146,603	0	525,026	4,671,629	0	228,024	228,024
		TOTAL	289,010,948	16,783,711	32,734	194,242,625	211,059,070	5,169,197	788,906	49,937,054	55,895,157	426,123	21,630,598	22,056,721

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 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	(87,001,114)	(61,403,646)	(17,846,539)	(7,750,929)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(774,727)	(603,303)	(171,424)	0
7	282919	CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
Total			(89,347,874)	(63,116,459)	(18,340,434)	(7,890,981)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended April 30, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,743,592	3,743,592	0	0	0	0	3,743,592
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(255)	(255)	0	0	0	0	(255)
7/4	154560 Supply Chain Invoice Price Variance	0	0	36	36	0	0	0	0	36
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	58,905,815	28,493,605	0	87,399,420	55,769,607	26,778,109	3,136,208	1,715,496	0
TOTAL		58,905,815	28,493,605	3,743,373	91,142,793	55,769,607	26,778,109	3,136,208	1,715,496	3,743,373

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						