

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	177,210,639	116,154,435	61,056,204
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,210,639	116,154,435	61,056,204
E-APL	Electric Net Rate Base	2,452,363,661	1,637,057,148	815,306,513
	RATE OF RETURN	7.226%	7.095%	7.489%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended 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 - AMA Percent	05-01-2018 thru 04-30-2019	386,553 100.000%	253,521 65.585%	133,032 34.415%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2018 thru 04-30-2019	25,721,116 100.000%	17,322,100 67.346%	8,399,016 32.654%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	04-01-2018 thru 04-30-2019	1,167,584,495	792,550,495	375,034,000	
				100.000%	67.879%	32.121%	
11		Book Depreciation Percent	05-01-2018 thru 04-30-2019	115,398,151	75,608,835	39,789,316	
				100.000%	65.520%	34.480%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	04-01-2018 thru 04-30-2019	3,001,401,127 100.000%	2,003,621,977 66.756%	997,779,150 33.244%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2018 thru 04-30-2019	259,539,970 100.000%	174,685,527 67.306%	84,854,443 32.694%
14		Net Allocated Schedule M's - AMA Percent	05-01-2018 thru 04-30-2019	-118,173,336 100.000%	-78,731,435 66.624%	-39,441,901 33.376%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended 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	370,284,139	0	370,284,139	250,624,177	0	250,624,177	119,659,962	0	119,659,962
99	442200	Commercial - Firm & Int.	314,616,554	0	314,616,554	223,659,847	0	223,659,847	90,956,707	0	90,956,707
1	442300	Industrial	106,252,191	0	106,252,191	63,307,873	0	63,307,873	42,944,318	0	42,944,318
99	444000	Public Street & Highway Lighting	7,573,198	0	7,573,198	4,883,215	0	4,883,215	2,689,983	0	2,689,983
99	448000	Interdepartmental Revenue	1,435,145	0	1,435,145	1,158,760	0	1,158,760	276,385	0	276,385
99	499XXX	Unbilled Revenue	800,683	0	800,683	(386,766)	0	(386,766)	1,187,449	0	1,187,449
		TOTAL SALES TO ULTIMATE CUSTOMERS	800,961,910	0	800,961,910	543,247,106	0	543,247,106	257,714,804	0	257,714,804
1	447XXX	Sales for Resale	0	75,387,341	75,387,341	0	49,295,782	49,295,782	0	26,091,559	26,091,559
		TOTAL SALES OF ELECTRICITY	800,961,910	75,387,341	876,349,251	543,247,106	49,295,782	592,542,888	257,714,804	26,091,559	283,806,363
		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	(15,785,627)	16,878,277	1,092,650	(8,880,412)	11,069,618	2,189,206	(6,905,215)	5,808,659	(1,096,556)
99	451000	Miscellaneous Service Revenue	291,872	0	291,872	166,632	0	166,632	125,240	0	125,240
1	453000	Sales of Water & Water Power	0	541,000	541,000	0	353,760	353,760	0	187,240	187,240
1	454000	Rent from Electric Property	2,646,309	90,597	2,736,906	1,569,503	59,241	1,628,744	1,076,806	31,356	1,108,162
1	454100	Rent from Trnsmmission Joint Use	43,451	0	43,451	19,930	0	19,930	23,521	0	23,521
1	456XXX	Other Electric Revenues	6,139,799	92,167,956	98,307,755	4,792,468	60,268,626	65,061,094	1,347,331	31,899,330	33,246,661
		TOTAL OTHER OPERATING REVENUE	(6,664,196)	109,677,830	103,013,634	(2,331,879)	71,751,245	69,419,366	(4,332,317)	37,926,585	33,594,268
		TOTAL ELECTRIC REVENUE	794,297,714	185,065,171	979,362,885	540,915,227	121,047,027	661,962,254	253,382,487	64,018,144	317,400,631

			***** 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	427,015	427,015	0	279,225	279,225	0	147,790	147,790
1	501XXX	Fuel	0	28,182,791	28,182,791	0	18,428,727	18,428,727	0	9,754,064	9,754,064
1	502000	Steam Expense	0	3,904,372	3,904,372	0	2,553,069	2,553,069	0	1,351,303	1,351,303
1	505000	Electric Expense	0	1,089,304	1,089,304	0	712,296	712,296	0	377,008	377,008
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,440,794	3,440,794	0	2,249,935	2,249,935	0	1,190,859	1,190,859
1	507000	Rent	0	34,082	34,082	0	22,286	22,286	0	11,796	11,796
MAINTENANCE											
1	510000	Supervision & Engineering	0	553,523	553,523	0	361,949	361,949	0	191,574	191,574
1	511000	Structures	0	573,270	573,270	0	374,861	374,861	0	198,409	198,409
1	512000	Boiler Plant	0	5,890,664	5,890,664	0	3,851,905	3,851,905	0	2,038,759	2,038,759
1	513000	Electric Plant	0	1,140,833	1,140,833	0	745,991	745,991	0	394,842	394,842
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,210,726	1,210,726	0	791,694	791,694	0	419,032	419,032
TOTAL STEAM POWER GENERATION EXP			0	46,447,374	46,447,374	0	30,371,938	30,371,938	0	16,075,436	16,075,436
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,257,163	3,257,163	0	2,129,859	2,129,859	0	1,127,304	1,127,304
1	536000	Water for Power	0	1,150,104	1,150,104	0	752,053	752,053	0	398,051	398,051
1	537000	Hydraulic Expense	4,439,249	4,649,408	9,088,657	2,911,680	3,040,248	5,951,928	1,527,569	1,609,160	3,136,729
1	538000	Electric Expense	0	7,492,242	7,492,242	0	4,899,177	4,899,177	0	2,593,065	2,593,065
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,224,268	1,224,284	0	800,549	800,549	16	423,719	423,735
1	540000	Rent	1,242,800	1,510,742	2,753,542	812,667	987,874	1,800,541	430,133	522,868	953,001
1	540100	MT Trust Funds Land Settlement Rents	3,691,324	0	3,691,324	2,412,443	0	2,412,443	1,278,881	0	1,278,881
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,369,924	1,369,924	0	895,793	895,793	0	474,131	474,131
1	542000	Structures	0	388,347	388,347	0	253,940	253,940	0	134,407	134,407
1	543000	Reservoirs, Dams, & Waterways	0	2,514,631	2,514,631	0	1,644,317	1,644,317	0	870,314	870,314
1	544000	Electric Plant	0	3,821,491	3,821,491	0	2,498,873	2,498,873	0	1,322,618	1,322,618
1	545000	Miscellaneous Hydraulic Plant	0	1,482,572	1,482,572	0	969,454	969,454	0	513,118	513,118
TOTAL HYDRO POWER GENERATION EXP			9,373,389	28,860,892	38,234,281	6,136,790	18,872,137	25,008,927	3,236,599	9,988,755	13,225,354
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	370,451	370,451	0	242,238	242,238	0	128,213	128,213
1	547XXX	Fuel	0	70,110,017	70,110,017	0	45,844,940	45,844,940	0	24,265,077	24,265,077
1	548000	Generation Expense	0	2,441,505	2,441,505	0	1,596,500	1,596,500	0	845,005	845,005
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	523,872	523,872	0	342,560	342,560	0	181,312	181,312
1	550000	Rent	0	(8,419)	(8,419)	0	(5,505)	(5,505)	0	(2,914)	(2,914)
MAINTENANCE											
1	551000	Supervision & Engineering	0	734,602	734,602	0	480,356	480,356	0	254,246	254,246
1	552000	Structures	0	88,177	88,177	0	57,659	57,659	0	30,518	30,518
1	553000	Generating & Electric Equipment	0	4,445,212	4,445,212	0	2,906,724	2,906,724	0	1,538,488	1,538,488
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	981,777	981,777	0	641,984	641,984	0	339,793	339,793
TOTAL OTHER POWER GENERATION EXP			0	79,687,194	79,687,194	0	52,107,456	52,107,456	0	27,579,738	27,579,738

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,732,475	133,065,337	134,797,812	22,718	87,011,424	87,034,142	1,709,757	46,053,913	47,763,670
1	556000	System Control & Load Dispatching	0	713,780	713,780	0	466,741	466,741	0	247,039	247,039
E-557	557XXX	Other Expense	(571,783)	68,001,108	67,429,325	5,890,187	44,465,925	50,356,112	(6,461,970)	23,535,183	17,073,213
TOTAL OTHER POWER SUPPLY EXPENSE			1,160,692	201,780,225	202,940,917	5,912,905	131,944,090	137,856,995	(4,752,213)	69,836,135	65,083,922
TOTAL PRODUCTION OPERATING EXP			10,534,081	356,775,685	367,309,766	12,049,695	233,295,621	245,345,316	(1,515,614)	123,480,064	121,964,450
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,500,528	2,500,528	0	1,635,095	1,635,095	0	865,433	865,433
1	561000	Load Dispatching	0	3,327,978	3,327,978	0	2,176,165	2,176,165	0	1,151,813	1,151,813
1	562000	Station Expense	0	525,172	525,172	0	343,410	343,410	0	181,762	181,762
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	457,901	457,901	0	299,421	299,421	0	158,480	158,480
1	565XXX	Transmission of Electricity by Others	0	17,685,221	17,685,221	0	11,564,366	11,564,366	0	6,120,855	6,120,855
1	566000	Miscellaneous Transmission Expense	0	2,977,056	2,977,056	0	1,946,697	1,946,697	0	1,030,359	1,030,359
1	567000	Rent	0	169,506	169,506	0	110,840	110,840	0	58,666	58,666
MAINTENANCE											
1	568000	Supervision & Engineering	0	673,253	673,253	0	440,240	440,240	0	233,013	233,013
1	569000	Structures	150	769,347	769,497	19	503,076	503,095	131	266,271	266,402
1	570000	Station Equipment	0	831,763	831,763	0	543,890	543,890	0	287,873	287,873
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,836	1,375,802	1,380,638	206	899,637	899,843	4,630	476,165	480,795
1	572000	Underground Lines	1	116	117	1	76	77	0	40	40
1	573000	Service Miscellaneous	0	82,431	82,431	0	53,902	53,902	0	28,529	28,529
TOTAL TRANSMISSION OPERATING EXP			4,987	31,376,074	31,381,061	226	20,516,815	20,517,041	4,761	10,859,259	10,864,020

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	30,170,110	30,853,139	332,644	19,728,235	20,060,879	350,385	10,441,875	10,792,260
E-DEPX		Depreciation Expense-Transmission	123,636	13,215,242	13,338,878	42,025	8,641,447	8,683,472	81,611	4,573,795	4,655,406
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,144	1,153,144	0	754,041	754,041	0	399,103	399,103
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
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	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	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	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	662,516	0	662,516	0	0	0	662,516	0	662,516
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	224,741	0	224,741	175,310	0	175,310	49,431	0	49,431
99	407403	Amortization of Dissallowed K.F. Plant	(95,336)	0	(95,336)	(95,336)	0	(95,336)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	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	(2,777,883)	0	(2,777,883)	(1,917,688)	0	(1,917,688)	(860,195)	0	(860,195)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	546,422	0	546,422	0	0	0	546,422	0	546,422
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	51,959	0	51,959	51,959	0	51,959	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,642,867	25,642,867	0	16,767,871	16,767,871	0	8,874,996	8,874,996
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			2,765,287	71,289,753	74,055,040	1,164,250	46,616,370	47,780,620	1,601,037	24,673,383	26,274,420
TOTAL PRODUCTION & TRANSMISSION EXPEN:			13,304,355	459,441,512	472,745,867	13,214,171	300,428,806	313,642,977	90,184	159,012,706	159,102,890

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	707,764	3,395,018	4,102,782	511,372	2,286,409	2,797,781	196,392	1,108,609	1,305,001
3	582000	Station Expense	770,791	44,959	815,750	429,561	30,278	459,839	341,230	14,681	355,911
3	583000	Overhead Line Expense	2,162,220	454,288	2,616,508	1,406,738	305,945	1,712,683	755,482	148,343	903,825
3	584000	Underground Line Expense	1,617,731	0	1,617,731	892,728	0	892,728	725,003	0	725,003
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,414	0	2,414	2,319	0	2,319	95	0	95
3	586000	Meter Expense	1,917,788	56,639	1,974,427	1,536,920	38,144	1,575,064	380,868	18,495	399,363
3	587000	Customer Installations Expense	753,518	133,420	886,938	514,350	89,853	604,203	239,168	43,567	282,735
3	588000	Miscellaneous Distribution Expense	4,794,174	4,010,866	8,805,040	2,928,875	2,701,158	5,630,033	1,865,299	1,309,708	3,175,007
3	589000	Rent	5,962	351,203	357,165	5,961	236,521	242,482	1	114,682	114,683
MAINTENANCE:											
3	590000	Supervision & Engineering	266,520	1,040,338	1,306,858	149,655	700,626	850,281	116,865	339,712	456,577
3	591000	Structures	445,460	1,348	446,808	260,514	908	261,422	184,946	440	185,386
3	592000	Station Equipment	742,782	124,310	867,092	478,950	83,718	562,668	263,832	40,592	304,424
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,005,460	0	10,005,460	7,167,652	0	7,167,652	2,837,808	0	2,837,808
3	594000	Underground Lines	857,958	0	857,958	585,055	0	585,055	272,903	0	272,903
3	595000	Line Transformers	378,357	0	378,357	288,185	0	288,185	90,172	0	90,172
3	596000	Street Light & Signal System Maintenance Exp	176,953	0	176,953	135,936	0	135,936	41,017	0	41,017
3	597000	Meters	35,608	0	35,608	28,542	0	28,542	7,066	0	7,066
3	598000	Miscellaneous Distribution Expense	(17,446)	216,742	199,296	(98,316)	145,967	47,651	80,870	70,775	151,645
TOTAL DISTRIBUTION OPERATING EXP			25,721,118	9,829,131	35,550,249	17,322,101	6,619,527	23,941,628	8,399,017	3,209,604	11,608,621
E-DEPX		Depreciation Expense-Distribution	50,330,710	60,217	50,390,927	32,533,502	40,554	32,574,056	17,797,208	19,663	17,816,871
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,911,571	0	55,911,571	47,852,897	0	47,852,897	8,058,674	0	8,058,674
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			106,272,300	60,217	106,332,517	80,416,418	40,554	80,456,972	25,855,882	19,663	25,875,545
TOTAL DISTRIBUTION EXPENSES			131,993,418	9,889,348	141,882,766	97,738,519	6,660,081	104,398,600	34,254,899	3,229,267	37,484,166

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	179,788	179,788	0	117,914	117,914	0	61,874	61,874
2	902000	Meter Reading Expenses	2,978,076	150,698	3,128,774	2,802,119	98,835	2,900,954	175,957	51,863	227,820
2	903XXX	Customer Records & Collection Expenses	2,636,743	7,617,433	10,254,176	1,849,817	4,995,893	6,845,710	786,926	2,621,540	3,408,466
2	904000	Uncollectible Accounts	214,757	2,146,207	2,360,964	314,572	1,407,590	1,722,162	(99,815)	738,617	638,802
2	905000	Misc Customer Accounts	0	227,973	227,973	0	149,516	149,516	0	78,457	78,457
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,829,576	10,322,099	16,151,675	4,966,508	6,769,748	11,736,256	863,068	3,552,351	4,415,419
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,666,114	235,313	38,901,427	28,152,711	154,330	28,307,041	10,513,403	80,983	10,594,386
2	909000	Advertising	35,448	1,054,053	1,089,501	34,458	691,301	725,759	990	362,752	363,742
2	910000	Misc Customer Service & Info Exp	0	378,849	378,849	0	248,468	248,468	0	130,381	130,381
TOTAL CUSTOMER SERVICE & INFO EXP			38,701,562	1,668,215	40,369,777	28,187,169	1,094,099	29,281,268	10,514,393	574,116	11,088,509
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	18,769	0	18,769	18,769	0	18,769	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			18,769	0	18,769	18,769	0	18,769	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	718,586	31,963,487	32,682,073	550,204	21,925,354	22,475,558	168,382	10,038,133	10,206,515
4	921000	Office Supplies & Expenses	26,659	4,812,973	4,839,632	24,503	3,301,459	3,325,962	2,156	1,511,514	1,513,670
4	922000	Admin Exp Transferred--Credit	0	(115,651)	(115,651)	0	(79,331)	(79,331)	0	(36,320)	(36,320)
4	923000	Outside Services Employed	171,188	9,183,725	9,354,913	163,003	6,299,576	6,462,579	8,185	2,884,149	2,892,334
4	924000	Property Insurance Premium	0	1,304,748	1,304,748	0	894,992	894,992	0	409,756	409,756
4	925XXX	Injuries and Damages	316	3,556,466	3,556,782	158	2,439,558	2,439,716	158	1,116,908	1,117,066
4	926XXX	Employee Pensions and Benefits	5,521	1,712,145	1,717,666	5,521	1,174,446	1,179,967	0	537,699	537,699
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,513,229	3,890,040	6,403,269	1,703,944	2,543,697	4,247,641	809,285	1,346,343	2,155,628
4	930000	Miscellaneous General Expenses	146,181	4,607,191	4,753,372	95,714	3,160,303	3,256,017	50,467	1,446,888	1,497,355
4	931000	Rents	3,850	256,176	260,026	0	175,724	175,724	3,850	80,452	84,302
4	935000	Maintenance of General Plant	1,057,363	11,707,769	12,765,132	554,368	8,030,944	8,585,312	502,995	3,676,825	4,179,820
TOTAL ADMIN & GEN OPERATING EXP			4,644,093	72,879,069	77,523,162	3,097,415	49,866,722	52,964,137	1,546,678	23,012,347	24,559,025

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	1,926,880	18,789,280	20,716,160	1,370,179	12,888,507	14,258,686	556,701	5,900,773	6,457,474
E-AMTX		Amortization Expense-General Plant - 303000	0	489,084	489,084	0	335,244	335,244	0	153,840	153,840
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,084,860	21,745,655	23,830,515	2,078,730	14,916,433	16,995,163	6,130	6,829,222	6,835,352
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,964	47,964	0	32,901	32,901	0	15,063	15,063
99	407229	Idaho Earnings Test Amortization	(968,879)	0	(968,879)	0	0	0	(968,879)	0	(968,879)
99	407230	Tax Reform Amortization	(7,681,287)	0	(7,681,287)	(7,210,633)	0	(7,210,633)	(470,654)	0	(470,654)
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,276	41,591	777	15,077	15,854
99	407319	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	407332	Existing Meters Excess Deprec. Deferral	387,896	0	387,896	387,896	0	387,896	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(825,501)	0	(825,501)	(561,311)	0	(561,311)	(264,190)	0	(264,190)
99	407436	Regulatory Credit - AMI	(3,951,316)	0	(3,951,316)	(3,951,316)	0	(3,951,316)	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			(7,561,243)	41,117,336	33,556,093	(6,898,204)	28,203,361	21,305,157	(663,039)	12,913,975	12,250,936
TOTAL ADMIN & GENERAL EXPENSES			(2,917,150)	113,996,405	111,079,255	(3,800,789)	78,070,083	74,269,294	883,639	35,926,322	36,809,961
TOTAL EXPENSES BEFORE FIT			186,930,530	595,317,579	782,248,109	140,324,347	393,022,817	533,347,164	46,606,183	202,294,762	248,900,945
NET OPERATING INCOME (LOSS) BEFORE FIT					197,114,776			128,615,090			68,499,686
E-FIT		FEDERAL INCOME TAX			16,710,015			10,464,824			6,245,191
E-FIT		DEFERRED FEDERAL INCOME TAX			3,678,910			2,312,834			1,366,076
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					177,210,639			116,154,435			61,056,204

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.585%	34.415%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.346%	32.654%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended 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	55,490	1,001,326	1,056,816	53,690	654,767	708,457	1,800	346,559	348,359
1	456010	Other Electric Rev-Financial	0	(6,001,184)	(6,001,184)	0	(3,924,174)	(3,924,174)	0	(2,077,010)	(2,077,010)
1	456015	Other Electric Rev-CT Fuel Sales	0	28,545,368	28,545,368	0	18,665,816	18,665,816	0	9,879,552	9,879,552
1	456016	Other Electric Rev-Resource Opt	0	2,943,733	2,943,733	0	1,924,907	1,924,907	0	1,018,826	1,018,826
1	456017	Other Electric Rev-Non Resource	0	63,933	63,933	0	41,806	41,806	0	22,127	22,127
1	456018	Other Electric Rev-Extraction	0	663,083	663,083	0	433,590	433,590	0	229,493	229,493
1	456020	Other Electric Rev-Sale of Excess	0	269,511	269,511	0	176,233	176,233	0	93,278	93,278
1	456030	Other Electric Rev-Clearwater	0	265,632	265,632	0	173,697	173,697	0	91,935	91,935
1	456100	Transmission Revenue of Others	0	14,257,267	14,257,267	0	9,322,827	9,322,827	0	4,934,440	4,934,440
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,421,080	2,421,080	0	1,583,144	1,583,144	0	837,936	837,936
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	(767,434)	0	(767,434)	(767,434)	0	(767,434)	0	0	0
1	456328	Residential Decoupling Deferral	4,349,031	0	4,349,031	3,145,984	0	3,145,984	1,203,047	0	1,203,047
1	456329	Amortization Res Decoupling Deferral	(2,433,676)	0	(2,433,676)	(2,717,599)	0	(2,717,599)	283,923	0	283,923
1	456338	Non-res Decoupling Deferred Rev	7,099,381	0	7,099,381	5,922,956	0	5,922,956	1,176,425	0	1,176,425
1	456339	Amortization Non-res Decoupling	(2,351,057)	0	(2,351,057)	(951,566)	0	(951,566)	(1,399,491)	0	(1,399,491)
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	157,217	0	157,217	106,436	0	106,436	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,753,546	1,753,546	0	1,146,644	1,146,644	0	606,902	606,902
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,644,543)	(6,644,543)	0	(4,344,867)	(4,344,867)	0	(2,299,676)	(2,299,676)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,644,543	6,644,543	0	4,344,867	4,344,867	0	2,299,676	2,299,676
1	456730	Other Elec Rev-Intraco Thermal	0	45,060,662	45,060,662	0	29,465,167	29,465,167	0	15,595,495	15,595,495
TOTAL ACCOUNT 456			6,139,799	92,167,957	98,307,756	4,792,467	60,268,628	65,061,095	1,347,332	31,899,329	33,246,661

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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
1	555000/555100	Purchased Power	0	124,748,243	124,748,243	0	81,572,876	81,572,876	0	43,175,367	43,175,367
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	396,663	419,381	22,718	259,378	282,096	0	137,285	137,285
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	1,709,757	0	1,709,757	0	0	0	1,709,757	0	1,709,757
1	555550	Non Monetary - Exchange Power	0	(2,091,811)	(2,091,811)	0	(1,367,835)	(1,367,835)	0	(723,976)	(723,976)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,591,835	7,591,835	0	4,964,301	4,964,301	0	2,627,534	2,627,534
1	555710	Intercompany Purchase	0	2,420,407	2,420,407	0	1,582,704	1,582,704	0	837,703	837,703
TOTAL ACCOUNT 555			1,732,475	133,065,337	134,797,812	22,718	87,011,424	87,034,142	1,709,757	46,053,913	47,763,670

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended 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	8,894	6,926,596	6,935,490	8,894	4,529,301	4,538,195	0	2,397,295	2,397,295
1	557010	Other Power Supply Expense - Financial	0	1,237,155	1,237,155	0	808,976	808,976	0	428,179	428,179
1	557018	Merchandise Processing Fee	0	49,182	49,182	0	32,160	32,160	0	17,022	17,022
1	557150	Fuel - Economic Dispatch	0	(269,556)	(269,556)	0	(176,263)	(176,263)	0	(93,293)	(93,293)
1	557160	Power Supply Expense - Miscellaneous	0	1,453,158	1,453,158	0	950,220	950,220	0	502,938	502,938
99	557161	Unbilled Add-Ons	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
1	557165	Other Resource Costs-CAISO Charges	0	256,439	256,439	0	167,685	167,685	0	88,754	88,754
1	557170	Broker Fees - Power	0	408,154	408,154	0	266,892	266,892	0	141,262	141,262
1	557171	REC Broker Fees	0	45,375	45,375	0	29,671	29,671	0	15,704	15,704
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	5,594,285	0	5,594,285	5,594,285	0	5,594,285	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,901,971	0	1,901,971	1,901,971	0	1,901,971	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,112,461)	0	(2,112,461)	(2,112,461)	0	(2,112,461)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,168,072	0	2,168,072	0	0	0	2,168,072	0	2,168,072
99	557390	Idaho PCA Amortization	(8,632,970)	0	(8,632,970)	0	0	0	(8,632,970)	0	(8,632,970)
1	557395	Optional Renewable Power Expense Offset	0	827	827	0	541	541	0	286	286
1	557610	Other Expenses - Exposure	0	(15,911)	(15,911)	0	(10,404)	(10,404)	0	(5,507)	(5,507)
1	557700	Turbine Gas Bookout Expense	0	10,623,996	10,623,996	0	6,947,031	6,947,031	0	3,676,965	3,676,965
1	557711	Turbine Gas Bookout Offset	0	(10,623,996)	(10,623,996)	0	(6,947,031)	(6,947,031)	0	(3,676,965)	(3,676,965)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,909,689	57,909,689	0	37,867,146	37,867,146	0	20,042,543	20,042,543
TOTAL ACCOUNT 557			(571,783)	68,001,108	67,429,325	5,890,187	44,465,925	50,356,112	(6,461,970)	23,535,183	17,073,213

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended 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	348,022	235,313	583,335	260,007	154,330	414,337	88,015	80,983	168,998
99	908600	Public Purpose Tariff Rider Expense Offset	37,861,218	0	37,861,218	27,559,770	0	27,559,770	10,301,448	0	10,301,448
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	282,464	0	282,464	158,524	0	158,524	123,940	0	123,940
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,666,114	235,313	38,901,427	28,152,711	154,330	28,307,041	10,513,403	80,983	10,594,386

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.585%	34.415%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended 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	2,452,363,661	1,637,057,148	815,306,513
	Interest Deduction for FIT Calculation	69,304,183	46,361,458	22,942,725
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	979,362,885	661,962,254	317,400,631
E-OPS	Less: Operating & Maintenance Expense	568,304,459	383,804,415	184,500,044
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,389,212	84,921,981	47,467,231
E-OTX	Less: Taxes Other than FIT	81,554,438	64,620,768	16,933,670
	Net Operating Income Before FIT	197,114,776	128,615,090	68,499,686
E-INT	Less: Interest Expense	69,304,183	46,361,458	22,942,725
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,505,963	0	1,505,963
E-SCM	Plus: Schedule M Adjustments	(49,745,059)	(32,563,698)	(17,181,361)
	Taxable Net Operating Income	79,571,497	49,832,494	29,739,003
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	16,710,015	10,464,824	6,245,191
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	16,710,015	10,464,824	6,245,191
E-DTE	Deferred FIT	3,678,910	2,312,834	1,366,076
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,904,137	12,460,655	7,443,482

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended 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	55,179,136	85,670,696	140,849,832	36,387,100	57,337,360	93,724,460	18,792,036	28,333,336	47,125,372
12	997001 Contributions In Aid of Construction	0	7,335,389	7,335,389	0	4,896,812	4,896,812	0	2,438,577	2,438,577
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,252,638	1,252,638	0	836,211	836,211	0	416,427	416,427
99	997007 Idaho PCA	(6,464,898)	0	(6,464,898)	0	0	0	(6,464,898)	0	(6,464,898)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,578)	(22,578)	0	(11,244)	(11,244)
12	997016 Redemption Expense Amortization	0	1,019,396	1,019,396	0	680,508	680,508	0	338,888	338,888
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	7,290,260	0	7,290,260	4,976,305	0	4,976,305	2,313,955	0	2,313,955
12	997020 FAS87 Current Pension Accrual	0	(382,909)	(382,909)	0	(255,615)	(255,615)	0	(127,294)	(127,294)
99	997024 Kettle Falls Disallowance	(95,336)	0	(95,336)	(95,336)	0	(95,336)	0	0	0
12	997027 Uncollectibles	0	197,749	197,749	0	132,009	132,009	0	65,740	65,740
99	997031 Decoupling Mechanism	(5,885,027)	0	(5,885,027)	(4,621,124)	0	(4,621,124)	(1,263,903)	0	(1,263,903)
12	997032 Interest Rate Swaps	0	(16,634,300)	(16,634,300)	0	(11,104,393)	(11,104,393)	0	(5,529,907)	(5,529,907)
99	997033 BPA Residential Exchange	57,475	0	57,475	5,715	0	5,715	51,760	0	51,760
99	997034 Montana Hydro Settlement	4,934,124	0	4,934,124	3,225,110	0	3,225,110	1,709,014	0	1,709,014
99	997043 Washington Deferred Power Costs	5,600,534	0	5,600,534	5,600,534	0	5,600,534	0	0	0
12	997044 Non-Monetary Power Costs	0	(2,091,811)	(2,091,811)	0	(1,396,409)	(1,396,409)	0	(695,402)	(695,402)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(363,158)	0	(363,158)	(368,346)	0	(368,346)	5,188	0	5,188
12	997048 AFUDC	0	5,176,269	5,176,269	0	3,455,470	3,455,470	0	1,720,799	1,720,799
12	997049 Tax Depreciation	0	(150,222,692)	(150,222,692)	0	(100,282,660)	(100,282,660)	0	(49,940,032)	(49,940,032)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(133,333)	133,333	0	0	89,008	89,008	(133,333)	44,325	(89,008)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	590,180	742,298	30,975	293,905	324,880
99	997065 Amortization - Unbilled Revenue Add-Ins	(481,962)	0	(481,962)	(68,349)	0	(68,349)	(413,613)	0	(413,613)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,350,200	8,350,200	0	5,574,260	5,574,260	0	2,775,940	2,775,940
12	997081 Deferred Compensation	0	(60,712)	(60,712)	0	(40,529)	(40,529)	0	(20,183)	(20,183)
4	997082 Meal Disallowances	0	507,160	507,160	0	347,886	347,886	0	159,274	159,274
12	997083 Paid Time Off	0	231,184	231,184	0	154,329	154,329	0	76,855	76,855
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	1,208,938	0	1,208,938	0	0	0	1,208,938	0	1,208,938
99	997095 WA REC Deferral	(227,955)	0	(227,955)	(227,955)	0	(227,955)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,842	21,842	0	10,877	10,877
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	75,252	75,252	0	50,235	50,235	0	25,017	25,017
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,202,331)	(35,202,331)	0	(23,499,668)	(23,499,668)	0	(11,702,663)	(11,702,663)
99	997102 Amort Idaho Earnings Test (254229)	(1,016,839)	0	(1,016,839)	0	0	0	(1,016,839)	0	(1,016,839)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997104	Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107	MDM System	(3,745,884)	0	(3,745,884)	(3,745,884)	0	(3,745,884)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	15,847,303	(16,878,277)	(1,030,974)	8,905,799	(11,267,263)	(2,361,464)	6,941,504	(5,611,014)	1,330,490
99	997109	Tax Reform Amortization	(7,212,704)	0	(7,212,704)	(6,942,648)	0	(6,942,648)	(270,056)	0	(270,056)
99	997110	FISERVE	(825,811)	0	(825,811)	(561,523)	0	(561,523)	(264,288)	0	(264,288)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(561,658)	(561,658)	0	(279,702)	(279,702)
12	997112	AFUDC Equity Tax Flow Through	0	(5,643,803)	(5,643,803)	0	(3,767,577)	(3,767,577)	0	(1,876,226)	(1,876,226)
12	997113	AFUDC Equity CWIP	0	(967,171)	(967,171)	0	(645,645)	(645,645)	0	(321,526)	(321,526)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,550)	(53,550)	0	(26,667)	(26,667)
99	997115	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	997117	Colstrip Plant Adjustment	(149,303)	0	(149,303)	0	0	0	(149,303)	0	(149,303)
		TOTAL SCHEDULE M ADJUSTMENTS	62,274,850	(118,173,335)	(49,745,059)	46,167,737	(78,731,435)	(32,563,698)	22,260,539	(39,441,900)	(17,181,361)

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%	66.756%	33.244%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended 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	5,648,941	5,648,941	0	3,771,007	3,771,007	0	1,877,934	1,877,934
99	410100	Deferred Federal Income Tax Expense - Washin	(732,364)	0	(732,364)	(732,364)	0	(732,364)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(419,725)	0	(419,725)	0	0	0	(419,725)	0	(419,725)
	410100	Total	(1,152,089)	5,648,941	4,496,852	(732,364)	3,771,007	3,038,643	(419,725)	1,877,934	1,458,209
12	411100	Deferred Federal Income Tax Expense - Allocate	0	44,463	44,463	0	29,682	29,682	0	14,781	14,781
99	411100	Deferred Federal Income Tax Expense - Washin	(755,491)	0	(755,491)	(755,491)	0	(755,491)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(106,914)	0	(106,914)	0	0	0	(106,914)	0	(106,914)
	411100	Total	(862,405)	44,463	(817,942)	(755,491)	29,682	(725,809)	(106,914)	14,781	(92,133)
Total Deferred Federal Income Tax Expense			(2,014,494)	5,693,404	3,678,910	(1,487,855)	3,800,689	2,312,834	(526,639)	1,892,715	1,366,076

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.756%	33.244%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,427,580	1,427,580	0	933,495	933,495	0	494,085	494,085
1	408150	R&P Property Tax--Production	0	17,803,305	17,803,305	0	11,641,581	11,641,581	0	6,161,724	6,161,724
1	408180	R&P Property Tax--Transmission	0	6,301,681	6,301,681	0	4,120,669	4,120,669	0	2,181,012	2,181,012
1	409100	State Income Tax--Montana & Oregon	0	69,925	69,925	0	45,724	45,724	0	24,201	24,201
TOTAL PRODUCTION & TRANSMISSION			0	25,642,867	25,642,867	0	16,767,871	16,767,871	0	8,874,996	8,874,996
DISTRIBUTION											
99	408110	State Excise Tax	21,269,284	0	21,269,284	21,269,284	0	21,269,284	0	0	0
99	408120	Municipal Occupation & License Tax	22,283,511	0	22,283,511	18,725,514	0	18,725,514	3,557,997	0	3,557,997
99	408160	Miscellaneous State or Local Tax--WA & ID	130	0	130	0	0	0	130	0	130
99	408170	R&P Property Tax--Distribution	11,128,942	0	11,128,942	7,858,099	0	7,858,099	3,270,843	0	3,270,843
99	409100	State Income Tax--Idaho	(276,259)	0	(276,259)	0	0	0	(276,259)	0	(276,259)
99	411410	State Income Tax--Idaho ITC Deferred	1,578,324	0	1,578,324	0	0	0	1,578,324	0	1,578,324
99	411420	State Income Tax--Idaho ITC Amortization	(72,361)	0	(72,361)	0	0	0	(72,361)	0	(72,361)
TOTAL DISTRIBUTION			55,911,571	0	55,911,571	47,852,897	0	47,852,897	8,058,674	0	8,058,674
TOTAL TAXES OTHER THAN FIT			55,911,571	25,642,867	81,554,438	47,852,897	16,767,871	64,620,768	8,058,674	8,874,996	16,933,670

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended 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	8,183,333	8,183,333	0	5,351,081	5,351,081	0	2,832,252	2,832,252
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	1,151,997	1,151,997	0	753,291	753,291	0	398,706	398,706
1	182381	CDA Settlement Past Storage	0	31,127,182	31,127,182	0	20,354,064	20,354,064	0	10,773,118	10,773,118
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	17,806,081	18,125,797	319,716	11,874,881	12,194,597	0	5,931,200	5,931,200
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,740,096	75,512,490	78,252,586	2,702,140	51,797,793	54,499,933	37,956	23,714,697	23,752,653
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,361,758	1,361,758	0	934,098	934,098	0	427,660	427,660
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	7,929,495	1,286,877	9,216,372	7,929,495	882,733	8,812,228	0	404,144	404,144
		TOTAL INTANGIBLE PLANT	11,592,011	275,049,543	286,641,554	11,554,055	185,558,333	197,112,388	37,956	89,491,210	89,529,166
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,178	3,578,178	0	2,339,771	2,339,771	0	1,238,407	1,238,407
1	311XXX	Structures & Improvements	4,618,459	133,373,532	137,991,991	3,018,165	87,212,953	90,231,118	1,600,294	46,160,579	47,760,873
1	312000	Boiler Plant	6,048,728	178,676,329	184,725,057	3,952,859	116,836,452	120,789,311	2,095,869	61,839,877	63,935,746
1	313000	Generators	288	6,487	6,775	188	4,242	4,430	100	2,245	2,345
1	314000	Turbogenerator Units	1,606,106	58,044,536	59,650,642	1,049,575	37,955,322	39,004,897	556,531	20,089,214	20,645,745
1	315000	Accessory Electric Equipment	715,869	28,369,411	29,085,280	467,821	18,550,758	19,018,579	248,048	9,818,653	10,066,701
1	316000	Miscellaneous Power Plant Equipment	587,226	17,144,288	17,731,514	383,752	11,210,650	11,594,402	203,474	5,933,638	6,137,112
		TOTAL STEAM PRODUCTION PLANT	13,576,676	419,192,761	432,769,437	8,872,360	274,110,148	282,982,508	4,704,316	145,082,613	149,786,929
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,300,102	63,300,102	0	41,391,937	41,391,937	0	21,908,165	21,908,165
1	331XXX	Structures & Improvements	0	85,483,328	85,483,328	0	55,897,548	55,897,548	0	29,585,780	29,585,780
1	332XXX	Reservoirs, Dams, & Waterways	0	190,607,402	190,607,402	0	124,638,180	124,638,180	0	65,969,222	65,969,222
1	333000	Waterwheels, Turbines, & Generators	0	234,030,963	234,030,963	0	153,032,847	153,032,847	0	80,998,116	80,998,116
1	334000	Accessory Electric Equipment	0	66,286,001	66,286,001	0	43,344,416	43,344,416	0	22,941,585	22,941,585
1	335XXX	Miscellaneous Power Plant Equipment	0	13,829,494	13,829,494	0	9,043,106	9,043,106	0	4,786,388	4,786,388
1	336000	Roads, Railroads, & Bridges	0	4,014,504	4,014,504	0	2,625,084	2,625,084	0	1,389,420	1,389,420
		TOTAL HYDRAULIC PRODUCTION PLANT	0	657,551,794	657,551,794	0	429,973,118	429,973,118	0	227,578,676	227,578,676
		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	17,105,606	17,105,606	0	11,185,356	11,185,356	0	5,920,250	5,920,250
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,692	21,386,692	0	13,984,758	13,984,758	0	7,401,934	7,401,934
1	343000	Prime Movers	0	23,690,690	23,690,690	0	15,491,342	15,491,342	0	8,199,348	8,199,348
1	344000	Generators	0	219,216,596	219,216,596	0	143,345,732	143,345,732	0	75,870,864	75,870,864
1	344010	Generators - Solar	0	152,480	152,480	0	99,707	99,707	0	52,773	52,773
1	345000	Accessory Electric Equipment	0	21,933,005	21,933,005	0	14,341,992	14,341,992	0	7,591,013	7,591,013
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	1,739,506	1,739,506	0	1,137,463	1,137,463	0	602,043	602,043
		TOTAL OTHER PRODUCTION PLANT	0	306,162,953	306,162,953	0	200,199,955	200,199,955	0	105,962,998	105,962,998
		TOTAL PRODUCTION PLANT	13,576,676	1,382,907,508	1,396,484,184	8,872,360	904,283,221	913,155,581	4,704,316	478,624,287	483,328,603

RESULTS OF OPERATIONS

Report ID:
E-PLT-12A

AVISTA UTILITIES

ELECTRIC UTILITY PLANT
For Twelve Months Ended April 30, 2019
Average of Monthly Averages Basis

*****SYSTEM*****

***** WASHINGTON *****

*****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	24,825	28,866,141	28,890,966	16,223	18,875,570	18,891,793	8,602	9,990,571	9,999,173
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	8	26,014,273	26,014,281	5	17,010,733	17,010,738	3	9,003,540	9,003,543
1	353XXX	Station Equipment	492,849	264,233,656	264,726,505	322,077	172,782,388	173,104,465	170,772	91,451,268	91,622,040
1	354000	Towers & Fixtures	666,383	16,578,188	17,244,571	435,481	10,840,477	11,275,958	230,902	5,737,711	5,968,613
1	355000	Poles & Fixtures	226	253,906,796	253,907,022	148	166,029,654	166,029,802	78	87,877,142	87,877,220
1	356000	Overhead Conductors & Devices	521,767	143,880,742	144,402,509	340,975	94,083,617	94,424,592	180,792	49,797,125	49,977,917
1	357000	Underground Conduit	0	3,079,173	3,079,173	0	2,013,471	2,013,471	0	1,065,702	1,065,702
1	358000	Underground Conductors & Devices	0	2,427,833	2,427,833	0	1,587,560	1,587,560	0	840,273	840,273
1	359000	Roads & Trails	3,285	2,065,793	2,069,078	2,147	1,350,822	1,352,969	1,138	714,971	716,109
TOTAL TRANSMISSION PLANT			1,709,343	741,052,595	742,761,938	1,117,056	484,574,292	485,691,348	592,287	256,478,303	257,070,590
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,586,501	0	7,586,501	6,115,947	0	6,115,947	1,470,554	0	1,470,554
99	360400	Land Easements	2,595,832	0	2,595,832	356,113	0	356,113	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	30,675,756	0	30,675,756	24,074,470	0	24,074,470	6,601,286	0	6,601,286
3	362000	Station Equipment	133,105,424	3,056,686	136,162,110	88,686,155	2,058,556	90,744,711	44,419,269	998,130	45,417,399
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	402,639,561	0	402,639,561	260,959,813	0	260,959,813	141,679,748	0	141,679,748
99	365000	Overhead Conductors & Devices	264,015,597	0	264,015,597	168,128,182	0	168,128,182	95,887,415	0	95,887,415
99	366000	Underground Conduit	117,690,061	0	117,690,061	77,404,489	0	77,404,489	40,285,572	0	40,285,572
99	367000	Underground Conductors & Devices	206,255,445	0	206,255,445	136,411,004	0	136,411,004	69,844,441	0	69,844,441
99	368000	Line Transformers	266,977,659	0	266,977,659	184,131,041	0	184,131,041	82,846,618	0	82,846,618
99	369XXX	Services	172,113,084	0	172,113,084	113,051,647	0	113,051,647	59,061,437	0	59,061,437
99	371XXX	Installations on Customers' Premises	1,508,961	0	1,508,961	1,508,961	0	1,508,961	0	0	0
99	370XXX	Meters	54,529,440	0	54,529,440	31,476,958	0	31,476,958	23,052,482	0	23,052,482
99	373XXX	Street Light & Signal Systems	62,316,188	0	62,316,188	40,652,057	0	40,652,057	21,664,131	0	21,664,131
TOTAL DISTRIBUTION PLANT			1,724,975,204	3,056,686	1,728,031,890	1,135,554,682	2,058,556	1,137,613,238	589,420,522	998,130	590,418,652
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,525,538	7,404,513	8,930,051	822,779	5,079,126	5,901,905	702,759	2,325,387	3,028,146
4	390XXX	Structures & Improvements	16,394,303	89,791,155	106,185,458	7,989,705	61,592,243	69,581,948	8,404,598	28,198,912	36,603,510
4	391XXX	Office Furniture & Equipment	3,219,118	56,008,496	59,227,614	3,156,988	38,419,028	41,576,016	62,130	17,589,468	17,651,598
4	392XXX	Transportation Equipment	33,818,886	21,832,339	55,651,225	23,800,523	14,975,893	38,776,416	10,018,363	6,856,446	16,874,809
4	393000	Stores Equipment	429,632	3,784,479	4,214,111	256,148	2,595,963	2,852,111	173,484	1,188,516	1,362,000
4	394000	Tools, Shop & Garage Equipment	1,741,453	13,807,515	15,548,968	759,490	9,471,265	10,230,755	981,963	4,336,250	5,318,213
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	340,169	2,013,599	2,353,768	325,146	1,381,228	1,706,374	15,023	632,371	647,394
4	396XXX	Power Operated Equipment	24,314,781	9,347,486	33,662,267	14,502,209	6,411,908	20,914,117	9,812,572	2,935,578	12,748,150
4	397XXX	Communications Equipment	25,807,317	91,330,633	117,137,950	15,764,604	62,648,248	78,412,852	10,042,713	28,682,385	38,725,098
4	398000	Miscellaneous Equipment	13,684	510,561	524,245	162	350,219	350,381	13,522	160,342	173,864
TOTAL GENERAL PLANT			107,604,881	295,944,617	403,549,498	67,377,754	203,003,210	270,380,964	40,227,127	92,941,407	133,168,534
TOTAL PLANT IN SERVICE			1,859,458,115	2,698,010,949	4,557,469,064	1,224,475,907	1,779,477,612	3,003,953,519	634,982,208	918,533,337	1,553,515,545

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(9,907,176)	(294,600,011)	(304,507,187)	(6,469,602)	(192,638,947)	(199,108,549)	(3,437,574)	(101,961,064)	(105,398,638)
E-ADEP		Hydro Production Plant	0	(134,688,197)	(134,688,197)	0	(88,072,612)	(88,072,612)	0	(46,615,585)	(46,615,585)
E-ADEP		Other Production Plant	0	(126,925,736)	(126,925,736)	0	(82,996,739)	(82,996,739)	0	(43,928,997)	(43,928,997)
E-ADEP		Transmission Plant	(953,964)	(216,093,724)	(217,047,688)	(621,800)	(141,303,686)	(141,925,486)	(332,164)	(74,790,038)	(75,122,202)
E-ADEP		Distribution Plant	(560,273,343)	(174,052)	(560,447,395)	(344,945,526)	(117,217)	(345,062,743)	(215,327,817)	(56,835)	(215,384,652)
E-ADEP		General Plant	(39,749,147)	(104,260,381)	(144,009,528)	(24,178,028)	(71,517,409)	(95,695,437)	(15,571,119)	(32,742,972)	(48,314,091)
TOTAL ACCUMULATED DEPRECIATION			(610,883,630)	(876,742,101)	(1,487,625,731)	(376,214,956)	(576,646,610)	(952,861,566)	(234,668,674)	(300,095,491)	(534,764,165)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,634,941)	(13,634,941)	0	(8,915,888)	(8,915,888)	0	(4,719,053)	(4,719,053)
E-AAMT		Distribution-Franchises/Misc Intangibles	(255,365)	0	(255,365)	(255,365)	0	(255,365)	0	0	0
E-AAMT		General Plant - 303000	0	(2,219,923)	(2,219,923)	0	(1,520,139)	(1,520,139)	0	(699,784)	(699,784)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,891,844)	(49,303,186)	(52,195,030)	(2,865,126)	(33,819,520)	(36,684,646)	(26,718)	(15,483,666)	(15,510,384)
E-AAMT		General Plant - 390200, 396200	0	(136,947)	(136,947)	0	(93,939)	(93,939)	0	(43,008)	(43,008)
TOTAL ACCUMULATED AMORTIZATION			(3,147,209)	(65,294,997)	(68,442,206)	(3,120,491)	(44,349,486)	(47,469,977)	(26,718)	(20,945,511)	(20,972,229)
TOTAL ACCUMULATED DEPR/AMORT			(614,030,839)	(942,037,098)	(1,556,067,937)	(379,335,447)	(620,996,096)	(1,000,331,543)	(234,695,392)	(321,041,002)	(555,736,394)
NET ELECTRIC UTILITY PLANT before ADFIT			1,245,427,276	1,755,973,851	3,001,401,127	845,140,460	1,158,481,516	2,003,621,976	400,286,816	597,492,335	997,779,151
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	56,168	56,168	0	36,728	36,728	0	19,440	19,440
12		ADFIT - Electric Plant In Service (282900)	0	(547,544,986)	(547,544,986)	0	(365,519,131)	(365,519,131)	0	(182,025,855)	(182,025,855)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,580,130)	(62,580,130)	0	(42,926,840)	(42,926,840)	0	(19,653,290)	(19,653,290)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(302,914)	(302,914)	0	(207,784)	(207,784)	0	(95,130)	(95,130)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(177,147)	(177,147)	0	(121,514)	(121,514)	0	(55,633)	(55,633)
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	(6,536,708)	(6,536,708)	0	(4,274,353)	(4,274,353)	0	(2,262,355)	(2,262,355)
1		ADFIT - CDA Settlement Costs (283333)	0	248,092	248,092	0	162,227	162,227	0	85,865	85,865
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,358,792)	(1,358,792)	0	(907,075)	(907,075)	0	(451,717)	(451,717)
TOTAL ACCUMULATED DFIT			0	(618,196,417)	(618,196,417)	0	(413,757,742)	(413,757,742)	0	(204,438,675)	(204,438,675)
NET ELECTRIC UTILITY PLANT			1,245,427,276	1,137,777,434	2,383,204,710	845,140,460	744,723,774	1,589,864,234	400,286,816	393,053,660	793,340,476

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.346%	32.654%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.756%	33.244%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2019
Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,245,427,276	1,137,777,434	2,383,204,710	845,140,460	744,723,774	1,589,864,234	400,286,816	393,053,660	793,340,476
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		177,836	437,503	615,339	163,173	300,105	463,278	14,663	137,398	152,061
4	Accumulated Amortization - AFUDC (182318)		(4,539)	(17,036)	(21,575)	(4,248)	(11,686)	(15,934)	(291)	(5,350)	(5,641)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(176,969)	0	(176,969)	176,969	0	176,969
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)		(3,152,993)	0	(3,152,993)	(1,010,480)	0	(1,010,480)	(2,142,513)	0	(2,142,513)
99	Kettle Falls Disallowed Plant (101030)		(8,217,756)	0	(8,217,756)	(5,247,725)	0	(5,247,725)	(2,970,031)	0	(2,970,031)
99	Kettle Falls Disallowed Accumulated Depr (108030)		8,155,569	0	8,155,569	5,217,694	0	5,217,694	2,937,875	0	2,937,875
99	ADFIT - Kettle Falls Disallowed (190420)		9,549	0	9,549	9,549	0	9,549	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)		1,748,541	0	1,748,541	0	0	0	1,748,541	0	1,748,541
99	ADFIT - Boulder Park Disallowed (190040)		178,806	0	178,806	0	0	0	178,806	0	178,806
99	Investment in WNP3 Exchange Power (124900, 12493)		2,041,300	0	2,041,300	2,041,300	0	2,041,300	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(366,907)	0	(366,907)	(366,907)	0	(366,907)	0	0	0
99	CDA Lake Settlement - WA (182382)		316,913	0	316,913	316,913	0	316,913	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)		(7,603)	0	(7,603)	(7,603)	0	(7,603)	0	0	0
99	CDA Lake Settlement - ID (186382)		59,369	0	59,369	0	0	0	59,369	0	59,369
99	ADFIT - CDA Lake Settlement - Direct (283382)		(79,020)	0	(79,020)	(66,552)	0	(66,552)	(12,468)	0	(12,468)
99	CDA CDR Fund - Direct (182324)		23,052	0	23,052	23,052	0	23,052	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		163,067	0	163,067	151,957	0	151,957	11,110	0	11,110
99	ADFIT - Spokane River Relicensing (283322)		(34,230)	0	(34,230)	(31,900)	0	(31,900)	(2,330)	0	(2,330)
99	Spokane River PM&Es (182323)		148,234	0	148,234	96,492	0	96,492	51,742	0	51,742
99	ADFIT - Spokane River PM&Es (283323)		(31,144)	0	(31,144)	(20,278)	0	(20,278)	(10,866)	0	(10,866)
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)		(2,059,213)	(31)	(2,059,244)	(959,502)	(21)	(959,523)	(1,099,711)	(10)	(1,099,721)
2	Rate Base - Regulatory Liability-Non-plant Excess		(900,742)	0	(900,742)	(628,338)	0	(628,338)	(272,404)	0	(272,404)
99	Colstrip-Plant Adjustment (101027)		(268,726)	0	(268,726)	0	0	0	(268,726)	0	(268,726)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)		2,559	0	2,559	0	0	0	2,559	0	2,559
99	Colstrip-Regulatory Asset (182327)		3,662	0	3,662	0	0	0	3,662	0	3,662
99	Colstrip-Regulatory Liability (254027)		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)		55,126	0	55,126	0	0	0	55,126	0	55,126
99	Customer Deposits (235199)		(1,976,276)	0	(1,976,276)	(1,976,276)	0	(1,976,276)	0	0	0
C-WKC	Working Capital		71,828,085	0	71,828,085	48,270,165	0	48,270,165	23,557,920	0	23,557,920
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		68,738,515	420,436	69,158,951	46,904,516	288,398	47,192,914	21,833,999	132,038	21,966,037
	NET RATE BASE		1,314,165,791	1,138,197,870	2,452,363,661	892,044,976	745,012,172	1,637,057,148	422,120,815	393,185,698	815,306,513

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	7,868,570	7,868,570			7,868,570	7,868,570		5,145,258	5,145,258		2,723,312	2,723,312	
	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)	12,405,352	12,405,352			12,405,352	12,405,352		8,111,860	8,111,860		4,293,492	4,293,492	
1	Other (ED-AN)	9,896,188	9,896,188			9,896,188	9,896,188		6,471,117	6,471,117		3,425,071	3,425,071	
Total Electric Production		30,853,139	30,853,139		683,029	30,170,110	30,853,139		332,644	19,728,235	20,060,879	350,385	10,441,875	10,792,260
Electric Transmission														
1	ED-AN	13,215,242	13,215,242			13,215,242	13,215,242		8,641,447	8,641,447		4,573,795	4,573,795	
	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		13,338,878	13,338,878		123,636	13,215,242	13,338,878		42,025	8,641,447	8,683,472	81,611	4,573,795	4,655,406
Electric Distribution														
3	ED-AN	60,217	60,217			60,217	60,217		40,554	40,554		19,663	19,663	
	ED-ID	17,797,208	17,797,208		17,797,208		17,797,208				17,797,208		17,797,208	
	ED-WA	32,533,502	32,533,502		32,533,502		32,533,502	32,533,502		32,533,502				
Total Electric Distribution		50,390,927	50,390,927		50,330,710	60,217	50,390,927		32,533,502	40,554	32,574,056	17,797,208	19,663	17,816,871
Gas Underground Storage														
	GD-AN	919,654		919,654										
	GD-OR	140,563					140,563							
Total Gas Underground St		1,060,217		919,654			140,563							
Gas Distribution														
	GD-AN	61,058		61,058										
	GD-ID	5,716,814		5,716,814										
	GD-WA	11,948,367		11,948,367										
	GD-OR	8,013,938					8,013,938							
Total Gas Distribution		25,740,177		17,726,239			8,013,938							
General Plant														
4	ED-AN	2,331,480	2,331,480			2,331,480	2,331,480		1,599,279	1,599,279		732,201	732,201	
	ED-ID	275,262	275,262		275,262		275,262				275,262		275,262	
	ED-WA	567,980	567,980		567,980		567,980	567,980		567,980				
7,4	CD-AA	22,180,670	15,654,673	4,549,921	1,976,076	15,654,673	15,654,673		10,738,323	10,738,323		4,916,350	4,916,350	
9,4	CD-AN	1,031,329	803,127	228,202		803,127	803,127		550,905	550,905		252,222	252,222	
9	CD-ID	361,408	281,439	79,969		281,439	281,439				281,439		281,439	
9	CD-WA	1,030,138	802,199	227,939		802,199	802,199	802,199		802,199				
8	GD-AA	372,705		260,059	112,646									
	GD-AN	30,132		30,132										
	GD-ID	26,652		26,652										
	GD-WA	666,658		666,658										
	GD-OR	193,473			193,473									
Total General Plant		29,067,887	20,716,160	6,069,532	2,282,195	1,926,880	18,789,280	20,716,160	1,370,179	12,888,507	14,258,686	556,701	5,900,773	6,457,474
Total Depreciation Expense		150,451,225	115,299,104	24,715,425	10,436,696	53,064,255	62,234,849	115,299,104	34,278,350	41,298,743	75,577,093	18,785,905	20,936,106	39,722,011

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	67.346%	32.654%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended 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	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858		
1	Misc Intangible Plt (303000)	ED-AN	234,744	234,744		234,744	234,744		153,499	153,499		81,245	81,245		
Total Production/Transmission			1,153,144	1,153,144		1,153,144	1,153,144		754,041	754,041		399,103	399,103		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019					
General Plant - 303000															
7,4		CD-AA	682,234	481,508	139,946	60,780	481,508	481,508		330,290	330,290		151,218	151,218	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,954	4,954		2,622	2,622	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			739,835	489,084	181,903	68,848	489,084	489,084		335,244	335,244		153,840	153,840	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	27,364,821	19,313,543	5,613,346	2,437,932	19,313,543	19,313,543		13,248,125	13,248,125		6,065,418	6,065,418	
9,4		CD-AN	34,557	26,911	7,646		26,911	26,911		18,460	18,460		8,451	8,451	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130		
9,4		CD-WA	2,046,423	1,593,611	452,812		1,593,611	1,593,611	1,593,611		1,593,611		0	0	
4		ED-AN	2,405,201	2,405,201			2,405,201	2,405,201		1,649,848	1,649,848		755,353	755,353	
		ED-ID	0	0			0	0				0	0		
		ED-WA	485,119	485,119			485,119	485,119	485,119		485,119				
8		GD-AA	132,710		92,600	40,110									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			32,476,703	23,830,515	6,168,146	2,478,042	2,084,860	21,745,655	23,830,515	2,078,730	14,916,433	16,995,163	6,130	6,829,222	6,835,352
Gas Underground Storage															
		GD-AN	75		75										
Total Gas Underground Storage			75		75										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	47,964	47,964			47,964	47,964		32,901	32,901		15,063	15,063	
		GD-OR	0			0									
Total General Plant - 390200, 396200			47,964	47,964	0	0	47,964	47,964		32,901	32,901		15,063	15,063	
Total Amortization Expense			34,447,740	25,550,726	6,350,124	2,546,890	2,114,879	23,435,847	25,550,726	2,108,749	16,038,619	18,147,368	6,130	7,397,228	7,403,358

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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)	(294,600,011)	(294,600,011)			(294,600,011)	(294,600,011)		(192,638,947)	(192,638,947)		(101,961,064)	(101,961,064)	
	Steam (ED-ID)	(3,437,574)	(3,437,574)		(3,437,574)		(3,437,574)				(3,437,574)		(3,437,574)	
	Steam (ED-WA)	(6,469,602)	(6,469,602)		(6,469,602)		(6,469,602)	(6,469,602)		(6,469,602)				
1	Hydro (ED-AN)	(134,688,197)	(134,688,197)		(134,688,197)	(134,688,197)	(134,688,197)		(88,072,612)	(88,072,612)		(46,615,585)	(46,615,585)	
1	Other (ED-AN)	(126,925,736)	(126,925,736)		(126,925,736)	(126,925,736)	(126,925,736)		(82,996,739)	(82,996,739)		(43,928,997)	(43,928,997)	
Total Electric Production		(566,121,120)	(566,121,120)		(9,907,176)	(556,213,944)	(566,121,120)		(6,469,602)	(363,708,298)	(370,177,900)	(3,437,574)	(192,505,646)	(195,943,220)
Electric Transmission														
1	ED-AN	(216,093,724)	(216,093,724)			(216,093,724)	(216,093,724)		(141,303,686)	(141,303,686)		(74,790,038)	(74,790,038)	
	ED-ID	(332,164)	(332,164)		(332,164)		(332,164)				(332,164)		(332,164)	
	ED-WA	(621,800)	(621,800)		(621,800)		(621,800)	(621,800)		(621,800)				
Total Electric Transmissic		(217,047,688)	(217,047,688)		(953,964)	(216,093,724)	(217,047,688)		(621,800)	(141,303,686)	(141,925,486)	(332,164)	(74,790,038)	(75,122,202)
Electric Distribution														
3	ED-AN	(174,052)	(174,052)			(174,052)	(174,052)		(117,217)	(117,217)		(56,835)	(56,835)	
	ED-ID	(215,327,817)	(215,327,817)		(215,327,817)	(215,327,817)	(215,327,817)				(215,327,817)		(215,327,817)	
	ED-WA	(344,945,526)	(344,945,526)		(344,945,526)	(344,945,526)	(344,945,526)	(344,945,526)		(344,945,526)				
Total Electric Distribution		(560,447,395)	(560,447,395)		(560,273,343)	(174,052)	(560,447,395)		(344,945,526)	(117,217)	(345,062,743)	(215,327,817)	(56,835)	(215,384,652)
Gas Underground Storage														
	GD-AN	(16,204,969)		(16,204,969)										
	GD-OR	(1,135,647)		(1,135,647)		(1,135,647)								
Total Gas Underground S		(17,340,616)		(16,204,969)		(1,135,647)								
Gas Distribution														
	GD-AN	(1,784,603)		(1,784,603)										
	GD-ID	(77,736,117)		(77,736,117)										
	GD-WA	(146,759,181)		(146,759,181)										
	GD-OR	(111,084,832)		(111,084,832)										
Total Gas Distribution		(337,364,733)		(226,279,901)		(111,084,832)								
General Plant														
4	ED-AN	(47,107,516)	(47,107,516)			(47,107,516)	(47,107,516)		(32,313,401)	(32,313,401)		(14,794,115)	(14,794,115)	
	ED-ID	(10,741,779)	(10,741,779)		(10,741,779)		(10,741,779)				(10,741,779)		(10,741,779)	
	ED-WA	(20,600,503)	(20,600,503)		(20,600,503)		(20,600,503)	(20,600,503)		(20,600,503)				
7,4	CD-AA	(66,496,766)	(46,932,087)	(13,640,482)	(5,924,197)	(46,932,087)	(46,932,087)		(32,193,065)	(32,193,065)		(14,739,022)	(14,739,022)	
9,4	CD-AN	(13,124,932)	(10,220,778)	(2,904,154)		(10,220,778)	(10,220,778)		(7,010,943)	(7,010,943)		(3,209,835)	(3,209,835)	
9	CD-ID	(6,201,559)	(4,829,340)	(1,372,219)		(4,829,340)	(4,829,340)				(4,829,340)		(4,829,340)	
9	CD-WA	(4,594,051)	(3,577,525)	(1,016,526)		(3,577,525)	(3,577,525)	(3,577,525)		(3,577,525)				
8	GD-AA	(2,284,000)		(1,593,684)	(690,316)									
	GD-AN	(3,076,504)		(3,076,504)										
	GD-ID	(2,012,754)		(2,012,754)										
	GD-WA	(7,336,514)		(7,336,514)										
	GD-OR	(4,630,693)		(4,630,693)										
Total General Plant		(188,207,571)	(144,009,528)	(32,952,837)	(11,245,206)	(39,749,147)	(104,260,381)	(144,009,528)	(24,178,028)	(71,517,409)	(95,695,437)	(15,571,119)	(32,742,972)	(48,314,091)
Total Accumulated Depr		(1,886,529,123)	(1,487,625,731)	(275,437,707)	(123,465,685)	(610,883,630)	(876,742,101)	(1,487,625,731)	(376,214,956)	(576,646,610)	(952,861,566)	(234,668,674)	(300,095,491)	(534,764,165)

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	67.346%	32.654%					
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended 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	(11,825,088)	(11,825,088)			(11,825,088)	(11,825,088)		(7,732,425)	(7,732,425)		(4,092,663)	(4,092,663)	
1	Misc Intangible Plt (3030 ED-AN)	(1,809,853)	(1,809,853)			(1,809,853)	(1,809,853)		(1,183,463)	(1,183,463)		(626,390)	(626,390)	
Total Production/Transmission		(13,634,941)	(13,634,941)			(13,634,941)	(13,634,941)		(8,915,888)	(8,915,888)		(4,719,053)	(4,719,053)	
Distribution														
	Franchises (302000) ED-WA	(213,669)	(213,669)			(213,669)	(213,669)		(213,669)	(213,669)				
	Misc Intangible Plt (3030 ED-WA)	(41,696)	(41,696)			(41,696)	(41,696)		(41,696)	(41,696)				
Total Distribution		(255,365)	(255,365)			(255,365)	(255,365)		(255,365)	(255,365)				
General Plant - 303000														
7,4	CD-AA	(3,029,632)	(2,138,253)	(621,469)	(269,910)		(2,138,253)	(2,138,253)		(1,466,735)	(1,466,735)		(671,518)	(671,518)
9,1	CD-AN	(104,876)	(81,670)	(23,206)			(81,670)	(81,670)		(53,404)	(53,404)		(28,266)	(28,266)
	GD-ID	(98,840)		(98,840)										
	GD-WA	(212,009)		(212,009)										
	GD-OR	(95,410)			(95,410)									
Total General Plant - 303000		(3,540,767)	(2,219,923)	(955,524)	(365,320)		(2,219,923)	(2,219,923)		(1,520,139)	(1,520,139)		(699,784)	(699,784)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(64,634,452)	(45,617,704)	(13,258,465)	(5,758,283)		(45,617,704)	(45,617,704)		(31,291,464)	(31,291,464)		(14,326,240)	(14,326,240)
9,4	CD-AN	(29,836)	(23,234)	(6,602)			(23,234)	(23,234)		(15,937)	(15,937)		(7,297)	(7,297)
9	CD-ID	(34,310)	(26,718)	(7,592)		(26,718)	(26,718)					(26,718)	(26,718)	
9	CD-WA	(606,311)	(472,153)	(134,158)		(472,153)	(472,153)		(472,153)			0	0	
4	ED-AN	(3,662,248)	(3,662,248)				(3,662,248)	(3,662,248)		(2,512,119)	(2,512,119)		(1,150,129)	(1,150,129)
	ED-ID	0	0			0	0					0	0	
	ED-WA	(2,392,973)	(2,392,973)			(2,392,973)	(2,392,973)		(2,392,973)	(2,392,973)				
8	GD-AA	(491,304)		(342,812)	(148,492)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(71,851,434)	(52,195,030)	(13,749,629)	(5,906,775)		(2,891,844)	(49,303,186)	(52,195,030)	(2,865,126)	(33,819,520)	(36,212,493)	(26,718)	(15,483,666)
Gas Underground Storage														
	GD-AN	(90,247)		(90,247)										
Total Gas Underground Storage		(90,247)		(90,247)										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(136,947)	(136,947)				(136,947)	(136,947)		(93,939)	(93,939)		(43,008)	(43,008)
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(136,947)	(136,947)	0	0		0	(136,947)	(136,947)	0	(93,939)	(93,939)	0	(43,008)
Total Accumulated Amortization		(89,509,701)	(68,442,206)	(14,795,400)	(6,272,095)		(3,147,209)	(65,294,997)	(68,442,206)	(3,120,491)	(44,349,486)	(46,997,824)	(26,718)	(20,945,511)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	493,555	108,502	362,279	22,774	493,555	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,757,493	0	0	0	0	2,757,493	0	0	2,757,493	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	1,827,919	714,277	340,480	368,698	1,423,455	202,956	96,745	104,763	404,464	0	0	0
	TOTAL ACCOUNT	15,864,092	822,779	702,759	7,404,512	8,930,050	2,960,449	96,745	2,143,054	5,200,248	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,293,343	1,109,415	2,540,812	4,643,116	8,293,343	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,347,992	0	0	0	0	13,347,992	0	0	13,347,992	0	0	0
99	GD-OR / AS	3,734,575	0	0	0	0	0	0	0	0	3,734,575	0	3,734,575
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	108,910,733	0	0	76,867,017	76,867,017	0	0	22,340,859	22,340,859	0	9,702,857	9,702,857
9	CD-WA / ID / AN	26,999,214	6,880,289	5,863,787	8,281,022	21,025,098	1,954,980	1,666,149	2,352,987	5,974,116	0	0	0
	TOTAL ACCOUNT	161,285,857	7,989,704	8,404,599	89,791,155	106,185,458	15,302,972	1,666,149	24,693,846	41,662,967	3,734,575	9,702,857	13,437,432
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,655,026	590,233	0	2,064,793	2,655,026	0	0	0	0	0	0	0
99	GD-WA / ID / AN	448,996	0	0	0	0	448,996	0	0	448,996	0	0	0
99	GD-OR / AS	73	0	0	0	0	0	0	0	0	73	0	73
8	GD-AA	359,605	0	0	0	0	0	0	250,918	250,918	0	108,687	108,687
7	CD-AA	76,274,227	0	0	53,832,824	53,832,824	0	0	15,646,132	15,646,132	0	6,795,271	6,795,271
9	CD-WA / ID / AN	3,518,249	2,566,756	62,130	110,880	2,739,766	729,323	17,654	31,506	778,483	0	0	0
	TOTAL ACCOUNT	83,256,176	3,156,989	62,130	56,008,497	59,227,616	1,178,319	17,654	15,928,556	17,124,529	73	6,903,958	6,904,031
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,531,823	21,825,905	9,250,707	14,455,211	45,531,823	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,381,037	0	0	0	0	9,100,318	2,515,700	1,765,019	13,381,037	0	0	0
99	GD-OR / AS	3,814,406	0	0	0	0	0	0	0	0	3,814,406	0	3,814,406
8	GD-AA	29,013	0	0	0	0	0	0	20,244	20,244	0	8,769	8,769
7	CD-AA	7,253,997	0	0	5,119,726	5,119,726	0	0	1,488,012	1,488,012	0	646,259	646,259
9	CD-WA / ID / AN	6,420,295	1,974,619	767,656	2,257,402	4,999,677	561,072	218,123	641,423	1,420,618	0	0	0
	TOTAL ACCOUNT	76,430,571	23,800,524	10,018,363	21,832,339	55,651,226	9,661,390	2,733,823	3,914,698	16,309,911	3,814,406	655,028	4,469,434

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	394,147	7,696	10,566	375,885	394,147	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	4,905,377	248,452	162,918	3,408,594	3,819,964	70,596	46,292	968,525	1,085,413	0	0	
		TOTAL ACCOUNT	5,412,326	256,148	173,484	3,784,479	4,214,111	158,756	46,292	968,525	1,173,573	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,305,851	748,202	225,257	4,332,392	5,305,851	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,500,194	0	0	0	0	1,835,087	292,077	373,030	2,500,194	0	0	
99		GD-OR / AS	864,634	0	0	0	0	0	0	0	0	864,634	864,634	
8		GD-AA	4,705,598	0	0	0	0	0	0	3,283,378	3,283,378	0	1,422,220	
7		CD-AA	13,228,762	0	0	9,336,596	9,336,596	0	0	2,713,616	2,713,616	0	1,178,550	
9		CD-WA / ID / AN	1,164,103	11,287	756,707	138,528	906,522	3,207	215,012	39,362	257,581	0	0	
		TOTAL ACCOUNT	27,769,142	759,489	981,964	13,807,516	15,548,969	1,838,294	507,089	6,409,386	8,754,769	864,634	2,600,770	3,465,404
	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	1,396,016	325,146	15,023	1,055,847	1,396,016	0	0	0	0	0	0	
99		GD-WA / ID / AN	109,473	0	0	0	0	15,617	0	93,856	109,473	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	174,097	0	0	0	0	0	0	121,478	121,478	0	52,619	
7		CD-AA	1,355,282	0	0	956,531	956,531	0	0	278,009	278,009	0	120,742	
9		CD-WA / ID / AN	1,568	0	0	1,221	1,221	0	0	347	347	0	0	
		TOTAL ACCOUNT	3,077,353	325,146	15,023	2,013,599	2,353,768	15,617	0	493,690	509,307	40,917	173,361	214,278
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,245,645	14,249,835	9,490,093	8,505,717	32,245,645	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	1,340,172	252,374	322,479	468,779	1,043,632	71,710	91,630	133,200	296,540	0	0	
		TOTAL ACCOUNT	38,210,699	14,502,209	9,812,572	9,347,486	33,662,267	2,456,005	939,315	1,062,196	4,457,516	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended 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	65,005,915	12,329,964	7,095,627	45,580,324	65,005,915	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,236,622	0	0	0	0	763,943	472,679	0	1,236,622	0	0	0
99	GD-OR / AS	1,194,663	0	0	0	0	0	0	0	0	1,194,663	0	1,194,663
8	GD-AA	1,127,254	0	0	0	0	0	0	786,553	786,553	0	340,701	340,701
7	CD-AA	54,009,279	0	0	38,118,669	38,118,669	0	0	11,078,923	11,078,923	0	4,811,687	4,811,687
9	CD-WA/ ID / AN	17,995,152	3,434,639	2,947,086	7,631,640	14,013,365	975,926	837,391	2,168,470	3,981,787	0	0	0
	TOTAL ACCOUNT	140,568,885	15,764,603	10,042,713	91,330,633	117,137,949	1,739,869	1,310,070	14,033,946	17,083,885	1,194,663	5,152,388	6,347,051
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	164,046	0	6,846	157,200	164,046	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	500,667	0	0	353,361	353,361	0	0	102,702	102,702	0	44,604	44,604
9	CD-WA/ ID / AN	8,781	162	6,676	0	6,838	46	1,897	0	1,943	0	0	0
	TOTAL ACCOUNT	675,861	162	13,522	510,561	524,245	46	1,897	102,702	104,645	2,367	44,604	46,971
	TOTAL GENERAL PLANT	552,664,803	67,377,753	40,227,129	295,944,618	403,549,500	35,311,717	7,319,034	69,750,599	112,381,350	10,568,655	26,165,298	36,733,953

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
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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	10,752,060	319,716	0	10,432,344	10,752,060	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	10,233,526	0	0	7,222,618	7,222,618	0	0	2,099,203	2,099,203	0	911,705	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,407,966	319,716	0	17,806,081	18,125,797	1,022,594	779,605	2,142,142	3,944,341	426,123	911,705	1,337,828
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,678,161	2,702,140	0	11,976,021	14,678,161	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	672,208	0	0	0	0	0	0	469,040	469,040	0	203,168	
7		CD-AA	89,828,666	0	0	63,399,276	63,399,276	0	0	18,426,554	18,426,554	0	8,002,836	
9		CD-WA / ID / AN	224,916	0	37,956	137,193	175,149	0	10,785	38,982	49,767	0	0	
		TOTAL ACCOUNT	105,403,951	2,702,140	37,956	75,512,490	78,252,586	0	10,785	18,934,576	18,945,361	0	8,206,004	8,206,004
	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	1,929,437	0	0	1,361,758	1,361,758	0	0	395,785	395,785	0	171,894	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,929,437	0	0	1,361,758	1,361,758	0	0	395,785	395,785	0	171,894	171,894
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,823,340	0	0	1,286,877	1,286,877	0	0	374,022	374,022	0	162,441	162,441
9		CD-WA / ID / AN	10,182,598	7,929,495	0	0	7,929,495	2,253,103	0	0	2,253,103	0	0	0
		TOTAL ACCOUNT	12,005,938	7,929,495	0	1,286,877	9,216,372	2,253,103	0	374,022	2,627,125	0	162,441	162,441
		TOTAL	273,908,005	10,951,351	37,956	188,537,814	199,527,121	3,275,697	790,390	48,751,522	52,817,609	426,123	21,137,152	21,563,275

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(87,829,398)	(61,988,233)	(18,016,444)	(7,824,721)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(760,081)	(591,898)	(168,183)	0
7	282919	CD-AA	(429,191)	(302,914)	(88,040)	(38,237)
7	283750	CD-AA	(250,993)	(177,146)	(51,486)	(22,361)
		Total	(89,269,663)	(63,060,191)	(18,324,153)	(7,885,319)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,412,245	3,412,245	0	0	0	0	3,412,245
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	852	852	0	0	0	0	852
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,381)	(1,381)	0	0	0	0	(1,381)
7/4	154560 Supply Chain Invoice Price Variance	0	0	14	14	0	0	0	0	14
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,996,769	26,592,274	0	81,589,043	48,270,165	23,557,920	6,726,604	3,034,354	0
TOTAL		54,996,769	26,592,274	3,411,730	85,000,773	48,270,165	23,557,920	6,726,604	3,034,354	3,411,730

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						