

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	3,695	(409,887)	413,582
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	3,695	(409,887)	413,582
G-APL	Gas Net Adjusted Rate Base	561,393,899	394,114,377	167,279,522
	RATE OF RETURN	0.001%	-0.104%	0.247%

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: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended May 31, 2019			
Average of Monthly Averages Basis			

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers Percent	5-01-2019 thru 05-31-2019	255,666 <b>100.000%</b>	170,045 <b>66.511%</b>	85,621 <b>33.489%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2019 thru 05-31-2019	1,267,777 <b>100.000%</b>	826,835 <b>65.219%</b>	440,942 <b>34.781%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	5-01-2019 thru 05-31-2019	11,139,167 <b>100.000%</b>	7,486,634 <b>67.210%</b>	3,652,533 <b>32.790%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2019

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

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	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>79.813%</b>	<b>14.400%</b>	<b>5.787%</b>
	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	XXXXXX
	<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>74.155%</b>	<b>17.989%</b>	<b>7.856%</b>
	Number of Customers at		742,617	387,662	251,894	103,061
	<b>Percentage</b>		<b>100.000%</b>	<b>52.202%</b>	<b>33.920%</b>	<b>13.878%</b>
	Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
	<b>Percentage</b>		<b>100.000%</b>	<b>76.142%</b>	<b>15.742%</b>	<b>8.116%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2019

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>26,498,476</b>	<b>0</b>	<b>18,961,976</b>	<b>7,536,500</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.559%</b>	<b>28.441%</b>
	Direct Labor Accts 580 - 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	XXXXXX
	<b>Total</b>		<b>17,619,692</b>	<b>0</b>	<b>12,532,560</b>	<b>5,087,132</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.128%</b>	<b>28.872%</b>
	Number of Customers at		354,955	0	251,894	103,061
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.965%</b>	<b>29.035%</b>
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.451%</b>	<b>34.549%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.103%</b>	<b>120.897%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended May 31, 2019

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	5-01-2019 thru 05-31-2019	2,078,263	1,455,654	622,609	
			<b>100.000%</b>	<b>70.042%</b>	<b>29.958%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2019 thru 05-31-2019	664,372,135	464,153,618	200,218,517	
			<b>100.000%</b>	<b>69.863%</b>	<b>30.137%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2019 thru 05-31-2019	88,711,645	71,044,378	17,667,267	
			<b>100.000%</b>	<b>80.085%</b>	<b>19.915%</b>	
14	Net Allocated Schedule M's - AMA Percent	5-01-2019 thru 05-31-2019	-2,148,482	-1,478,346	-670,136	
			<b>100.000%</b>	<b>68.809%</b>	<b>31.191%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	7,533,089	0	7,533,089	5,134,408	0	5,134,408	2,398,681	0	2,398,681
99 4812XX	Commercial - Firm & Interruptible	3,323,973	0	3,323,973	2,346,537	0	2,346,537	977,436	0	977,436
99 4813XX	Industrial-Firm	151,143	0	151,143	89,253	0	89,253	61,890	0	61,890
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	12,789	0	12,789	11,140	0	11,140	1,649	0	1,649
99 499XXX	Unbilled Revenue	(2,748,567)	0	(2,748,567)	(1,888,888)	0	(1,888,888)	(859,679)	0	(859,679)
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,272,427	0	8,272,427	5,692,450	0	5,692,450	2,579,977	0	2,579,977
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,056,230	0	4,056,230	2,726,192	0	2,726,192	1,330,038	0	1,330,038
4 488000	Miscellaneous Service Revenues	1,688	0	1,688	606	0	606	1,082	0	1,082
99 4893XX	Transportation Revenues	466,842	0	466,842	410,976	0	410,976	55,866	0	55,866
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	2,603,544	50,177	2,653,721	1,234,163	36,264	1,270,427	1,369,381	13,913	1,383,294
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(60,500)	0	(60,500)	(37,813)	0	(37,813)	(22,687)	0	(22,687)
	TOTAL OTHER OPERATING REVENUES	7,068,033	50,177	7,118,210	4,334,353	36,264	4,370,617	2,733,680	13,913	2,747,593
	TOTAL GAS REVENUES	15,340,460	50,177	15,390,637	10,026,803	36,264	10,063,067	5,313,657	13,913	5,327,570
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,190,234	0	12,190,234	8,227,260	0	8,227,260	3,962,974	0	3,962,974
99 808XXX	Net Natural Gas Storage Transactions	(4,882,123)	0	(4,882,123)	(3,281,275)	0	(3,281,275)	(1,600,848)	0	(1,600,848)
99 811000	Gas Used for Products Extraction	(55,977)	0	(55,977)	(37,622)	0	(37,622)	(18,355)	0	(18,355)
10 813000	Other Gas Expenses	0	124,483	124,483	0	84,366	84,366	0	40,117	40,117
99 813010	Gas Technology Institute (GTI) Expenses	4,356	0	4,356	3,004	0	3,004	1,352	0	1,352
	TOTAL PRODUCTION EXPENSES	7,256,490	124,483	7,380,973	4,911,367	84,366	4,995,733	2,345,123	40,117	2,385,240
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,512	1,512	0	1,045	1,045	0	467	467
1 824000	Other Expenses	0	82,666	82,666	0	57,122	57,122	0	25,544	25,544
1 837000	Other Equipment	0	194,761	194,761	0	134,580	134,580	0	60,181	60,181
	TOTAL UNDERGROUND STORAGE OPER EXP	0	278,939	278,939	0	192,747	192,747	0	86,192	86,192
G-DEPX	Depreciation Expense-Underground Storage	0	53,054	53,054	0	36,660	36,660	0	16,394	16,394
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	27,771	27,771	0	19,190	19,190	0	8,581	8,581

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For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	80,825	80,825	0	55,850	55,850	0	24,975	24,975
	TOTAL UNDERGROUND STORAGE EXPENSES	0	359,764	359,764	0	248,597	248,597	0	111,167	111,167

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	41,363	163,511	204,874	30,958	106,640	137,598	10,405	56,871	67,276
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	335,678	102,433	438,111	194,997	66,806	261,803	140,681	35,627	176,308
3	875000 Measuring & Reg Sta Exp-General	18,943	0	18,943	11,045	0	11,045	7,898	0	7,898
3	876000 Measuring & Reg Sta Exp-Industrial	1,502	0	1,502	1,480	0	1,480	22	0	22
3	877000 Measuring & Reg Sta Exp-City Gate	9,987	0	9,987	5,255	0	5,255	4,732	0	4,732
3	878000 Meter & House Regulator Expenses	30,133	0	30,133	9,425	0	9,425	20,708	0	20,708
3	879000 Customer Installation Expenses	155,159	9,454	164,613	98,458	6,166	104,624	56,701	3,288	59,989
3	880000 Other Expenses	137,305	74,900	212,205	101,232	48,849	150,081	36,073	26,051	62,124
3	881000 Rents	326	2,568	2,894	326	1,675	2,001	0	893	893
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	23,415	(3)	23,412	4,274	(2)	4,272	19,141	(1)	19,140
3	887000 Mains	119,460	(8)	119,452	76,537	(5)	76,532	42,923	(3)	42,920
3	889000 Measuring & Reg Sta Exp-General	4,935	6,300	11,235	5,843	4,109	9,952	(908)	2,191	1,283
3	890000 Measuring & Reg Sta Exp-Industrial	2,676	(19)	2,657	915	(12)	903	1,761	(7)	1,754
3	891000 Measuring & Reg Sta Exp-City Gate	3,229	3,346	6,575	1,552	2,182	3,734	1,677	1,164	2,841
3	892000 Services	151,069	0	151,069	111,478	0	111,478	39,591	0	39,591
3	893000 Meters & House Regulators	232,216	84,971	317,187	172,688	55,417	228,105	59,528	29,554	89,082
3	894000 Other Equipment	384	18,369	18,753	372	11,980	12,352	12	6,389	6,401
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,267,780</b>	<b>465,822</b>	<b>1,733,602</b>	<b>826,835</b>	<b>303,805</b>	<b>1,130,640</b>	<b>440,945</b>	<b>162,017</b>	<b>602,962</b>
G-DEPX	Depreciation Expense-Distribution	1,479,031	4,786	1,483,817	1,000,326	3,217	1,003,543	478,705	1,569	480,274
G-OTX	Taxes Other Than FIT	1,025,808	0	1,025,808	806,956	0	806,956	218,852	0	218,852
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,504,839</b>	<b>4,786</b>	<b>2,509,625</b>	<b>1,807,282</b>	<b>3,217</b>	<b>1,810,499</b>	<b>697,557</b>	<b>1,569</b>	<b>699,126</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,772,619</b>	<b>470,608</b>	<b>4,243,227</b>	<b>2,634,117</b>	<b>307,022</b>	<b>2,941,139</b>	<b>1,138,502</b>	<b>163,586</b>	<b>1,302,088</b>



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For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	10,417	10,417	0	6,928	6,928	0	3,489	3,489
2	902000	Meter Reading Expenses	142,599	13,025	155,624	133,197	8,663	141,860	9,402	4,362	13,764
2	903XXX	Customer Records & Collection Expenses	157,404	459,324	616,728	109,370	305,501	414,871	48,034	153,823	201,857
2	904000	Uncollectible Accounts	(80,059)	122,969	42,910	(63,902)	81,788	17,886	(16,157)	41,181	25,024
2	905000	Misc Customer Accounts	0	8,857	8,857	0	5,891	5,891	0	2,966	2,966
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>219,944</b>	<b>614,592</b>	<b>834,536</b>	<b>178,665</b>	<b>408,771</b>	<b>587,436</b>	<b>41,279</b>	<b>205,821</b>	<b>247,100</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	355,229	14,065	369,294	300,412	9,355	309,767	54,817	4,710	59,527
2	909000	Advertising	638	52,424	53,062	638	34,868	35,506	0	17,556	17,556
2	910000	Misc Customer Service & Info Exp	0	6,253	6,253	0	4,159	4,159	0	2,094	2,094
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>355,867</b>	<b>72,742</b>	<b>428,609</b>	<b>301,050</b>	<b>48,382</b>	<b>349,432</b>	<b>54,817</b>	<b>24,360</b>	<b>79,177</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	14,504	743,199	757,703	10,536	537,125	547,661	3,968	206,074	210,042
4	921000	Office Supplies & Expenses	2	106,986	106,988	2	77,321	77,323	0	29,665	29,665
4	922000	Admin. Expenses Transferred - Credit	0	(1,558)	(1,558)	0	(1,126)	(1,126)	0	(432)	(432)
4	923000	Outside Services Employed	19,168	211,014	230,182	19,168	152,504	171,672	0	58,510	58,510
4	924000	Property Insurance Premium	0	34,532	34,532	0	24,957	24,957	0	9,575	9,575
4	925XXX	Injuries and Damages	(2)	97,222	97,220	(1)	70,264	70,263	(1)	26,958	26,957
4	926XXX	Employee Pensions and Benefits	0	90,113	90,113	0	65,126	65,126	0	24,987	24,987
4	928000	Regulatory Commission Expenses	89,057	21,162	110,219	63,952	15,294	79,246	25,105	5,868	30,973
4	930000	Miscellaneous General Expenses	4,905	174,546	179,451	4,104	126,148	130,252	801	48,398	49,199
4	931000	Rents	620	5,009	5,629	620	3,620	4,240	0	1,389	1,389
4	935000	Maintenance of General Plant	27,141	298,608	325,749	19,746	215,810	235,556	7,395	82,798	90,193
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>155,395</b>	<b>1,780,833</b>	<b>1,936,228</b>	<b>118,127</b>	<b>1,287,043</b>	<b>1,405,170</b>	<b>37,268</b>	<b>493,790</b>	<b>531,058</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	128,583	412,811	541,394	117,105	298,347	415,452	11,478	114,464	125,942
G-AMTX	Amortization Expense - General Plant - 303000	3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,454	502,433	572,887	70,309	363,118	433,427	145	139,315	139,460
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230 Tax Reform Amortization	(283,853)	0	(283,853)	(283,853)	0	(283,853)	0	0	0
99	407302 Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407311 Regulatory Debit - AFUDC Amortization	45	190	235	43	133	176	2	57	59
99	407319 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332 Existing Meters/ERTs Excess Depreciation Deferr	986	0	986	986	0	986	0	0	0
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368 Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414 Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425 WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436 Regulatory Deferral - AMI	(177,067)	0	(177,067)	(177,067)	0	(177,067)	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	(194,836)	928,668	733,832	(221,717)	671,162	449,445	26,881	257,506	284,387
	TOTAL ADMIN & GENERAL EXPENSES	(39,441)	2,709,501	2,670,060	(103,590)	1,958,205	1,854,615	64,149	751,296	815,445
	TOTAL EXPENSES BEFORE FIT	11,565,479	4,351,690	15,917,169	7,921,609	3,055,343	10,976,952	3,643,870	1,296,347	4,940,217
	NET OPERATING INCOME (LOSS) BEFORE FIT			(526,532)			(913,885)			387,353
G-FIT	FEDERAL INCOME TAX			(909,141)			(808,986)			(100,155)
G-FIT	DEFERRED FEDERAL INCOME TAX			380,264			305,992			74,272
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			3,695			(409,887)			413,582

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.511%	33.489%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.219%	34.781%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	966,972	50,177	1,017,149	40,770	36,264	77,034	926,202	13,913	940,115
4	495028	Deferred Exchange Reservation	375,001	0	375,001	252,038	0	252,038	122,963	0	122,963
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	846,343	0	846,343	604,704	0	604,704	241,639	0	241,639
4	495329	Amortization Res Decoupling Deferral	128,574	0	128,574	112,109	0	112,109	16,465	0	16,465
4	495338	Non-Res Decoupling Deferred Rev	290,184	0	290,184	240,988	0	240,988	49,196	0	49,196
4	495339	Amortization Non-Res Decoupling	(3,527)	0	(3,527)	(16,444)	0	(16,444)	12,917	0	12,917
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>2,603,547</b>	<b>50,177</b>	<b>2,653,724</b>	<b>1,234,165</b>	<b>36,264</b>	<b>1,270,429</b>	<b>1,369,382</b>	<b>13,913</b>	<b>1,383,295</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,646,010	0	7,646,010	5,137,862	0	5,137,862	2,508,148	0	2,508,148
1	804001	Pipeline Demand Costs	2,163,910	0	2,163,910	1,495,262	0	1,495,262	668,648	0	668,648
1	804002	Transport Variable Charges	57,784	0	57,784	39,929	0	39,929	17,855	0	17,855
6	804010	Gas Costs - Fixed Hedge	14,181	0	14,181	9,531	0	9,531	4,650	0	4,650
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,526	0	26,526	17,828	0	17,828	8,698	0	8,698
6	804018	Merchandise Processing Fee	12,410	0	12,410	8,341	0	8,341	4,069	0	4,069
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	342,747	0	342,747	230,360	0	230,360	112,387	0	112,387
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,675,554	0	1,675,554	1,126,140	0	1,126,140	549,414	0	549,414
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(900,650)	0	(900,650)	(583,019)	0	(583,019)	(317,631)	0	(317,631)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,151,762	0	1,151,762	745,026	0	745,026	406,736	0	406,736
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>12,190,234</b>	<b>0</b>	<b>12,190,234</b>	<b>8,227,260</b>	<b>0</b>	<b>8,227,260</b>	<b>3,962,974</b>	<b>0</b>	<b>3,962,974</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.210%	32.790%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,180	14,065	39,245	21,143	9,355	30,498	4,037	4,710	8,747
99	908600	Public Purpose Tariff Rider Expense Offset	495,273	0	495,273	421,326	0	421,326	73,947	0	73,947
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(165,224)	0	(165,224)	(142,057)	0	(142,057)	(23,167)	0	(23,167)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			355,229	14,065	369,294	300,412	9,355	309,767	54,817	4,710	59,527

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.511%	33.489%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.87%	52.87%
2	Cost of Debt		5.306%	5.273%
	Total Cost of Debt		2.805%	2.788%
	Total Weighted Cost		2.805%	2.788%
G-APL	Net Rate Base	561,393,899	394,114,377	167,279,522
	Interest Deduction for FIT Calculation	15,718,661	11,054,908	4,663,753
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-1A</b>		
For Month Ended May 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	15,390,637	10,063,067	5,327,570
G-OPS	Operating & Maintenance Expense	12,592,887	8,661,158	3,931,729
G-OPS	Book Deprec/Amort and Reg Amortizations	2,270,703	1,489,648	781,055
G-OTX	Taxes Other than FIT	1,053,579	826,146	227,433
	Net Operating Income Before FIT	(526,532)	(913,885)	387,353
G-INT	Less: Interest Expense	1,309,888	921,242	388,646
G-OTX	Less: Idaho ITC Deferral & Amortization	(2,655)	0	(2,655)
G-SCM	Schedule M Adjustments	(2,490,167)	(2,017,186)	(472,981)
	Taxable Net Operating Income	(4,329,242)	(3,852,313)	(476,929)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(909,141)	(808,986)	(100,155)
G-DTE	Deferred FIT	380,264	305,992	74,272
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(530,227)	(503,998)	(26,229)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended May 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,681,385	986,316	2,667,701	1,189,812	710,905	1,900,717	491,573	275,411	766,984
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	59,482	59,482	0	25,659	25,659
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	23,430	23,430	0	16,369	16,369	0	7,061	7,061
99	997010	Deferred Gas Credit and Refunds	273,799	(375,000)	(101,201)	162,007	(261,986)	(99,979)	111,792	(113,014)	(1,222)
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	11,987	11,987	0	5,171	5,171
99	997018	DSM Tariff Rider	(258,848)	0	(258,848)	(185,921)	0	(185,921)	(72,927)	0	(72,927)
12	997020	FAS87 Current Pension Accrual	0	239,298	239,298	0	167,181	167,181	0	72,117	72,117
12	997027	Customer Uncollectibles	0	36,872	36,872	0	25,760	25,760	0	11,112	11,112
99	997031	Decoupling Mechanism	(1,261,573)	0	(1,261,573)	(941,356)	0	(941,356)	(320,217)	0	(320,217)
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,390	33,390	0	14,404	14,404
12	997048	AFUDC	0	91,645	91,645	0	64,026	64,026	0	27,619	27,619
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,123,046)	(2,123,046)	0	(915,824)	(915,824)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(326,590)	0	(326,590)	(303,423)	0	(303,423)	(23,167)	0	(23,167)
12	997080	Book Transportation Depreciation	0	353,591	353,591	0	247,029	247,029	0	106,562	106,562
12	997081	Deferred Compensation	0	91,174	91,174	0	63,697	63,697	0	27,477	27,477
4	997082	Meal Disallowances	0	19,640	19,640	0	14,194	14,194	0	5,446	5,446
12	997083	Paid Time Off	0	(36,454)	(36,454)	0	(25,468)	(25,468)	0	(10,986)	(10,986)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(432,082)	(432,082)	0	(186,388)	(186,388)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(77,116)	0	(77,116)	(77,116)	0	(77,116)	0	0	0
99	997107	MDM System	(287,976)	0	(287,976)	(287,976)	0	(287,976)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(84,674)	0	(84,674)	(84,674)	0	(84,674)	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(59,977)	(59,977)	0	(25,873)	(25,873)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>108,173</b>	<b>(2,162,585)</b>	<b>(2,490,167)</b>	<b>(528,647)</b>	<b>(1,488,539)</b>	<b>(2,017,186)</b>	<b>201,065</b>	<b>(674,046)</b>	<b>(472,981)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.511%	33.489%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.210%	32.790%
G-ALL	11	Book Depreciation	100.000%	70.042%	29.958%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.863%	30.137%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Month Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	8,819	6,161	2,658
99	410100	Deferred Federal Income Tax Exp	314,352	244,140	70,212
		<b>SUBTOTAL</b>	<b>323,171</b>	<b>250,301</b>	<b>72,870</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(11,491)	(8,028)	(3,463)
99	411100	Deferred Federal Income Tax Exp	68,584	63,719	4,865
		<b>SUBTOTAL</b>	<b>57,093</b>	<b>55,691</b>	<b>1,402</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>380,264</b>	<b>305,992</b>	<b>74,272</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.863%	30.137%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	27,771	27,771	0	19,190	19,190	0	8,581	8,581
		TOTAL UNDERGROUND STORAGE TAX	0	27,771	27,771	0	19,190	19,190	0	8,581	8,581
		DISTRIBUTION									
99	408110	State Excise Tax	306,317	0	306,317	306,317	0	306,317	0	0	0
99	408120	Municipal Occupation & License Tax	351,380	0	351,380	284,484	0	284,484	66,896	0	66,896
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	372,761	0	372,761	216,155	0	216,155	156,606	0	156,606
99	409100	State Income Tax	(1,995)	0	(1,995)	0	0	0	(1,995)	0	(1,995)
99	411410	State Income Tax-ITC Deferred	(1,996)	0	(1,996)	0	0	0	(1,996)	0	(1,996)
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	1,025,808	0	1,025,808	806,956	0	806,956	218,852	0	218,852
		TOTAL TAXES OTHER THAN FIT	1,025,808	27,771	1,053,579	806,956	19,190	826,146	218,852	8,581	227,433

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended May 31, 2019  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,178,039	48,005,124	52,183,163	4,168,738	34,694,264	38,863,002	9,301	13,310,860	13,320,161
TOTAL INTANGIBLE PLANT			5,980,238	50,397,739	56,377,977	5,191,332	36,423,455	41,614,787	788,906	13,974,284	14,763,190
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,913,471	2,913,471	0	2,013,208	2,013,208	0	900,263	900,263
1	352XXX	Wells	0	19,614,259	19,614,259	0	13,553,453	13,553,453	0	6,060,806	6,060,806
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	13,036,986	13,036,986	0	9,008,557	9,008,557	0	4,028,429	4,028,429
1	355000	Measuring & Regulating Equipment	0	1,707,741	1,707,741	0	1,180,049	1,180,049	0	527,692	527,692
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,983,805	2,983,805	0	2,061,809	2,061,809	0	921,996	921,996
TOTAL UNDERGROUND STORAGE PLAN			0	42,983,945	42,983,945	0	29,727,684	29,727,684	0	13,256,261	13,256,261
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,262,163	0	1,262,163	804,175	0	804,175	457,988	0	457,988
6	376000	Mains	367,169,405	2,518,938	369,688,343	242,960,018	1,692,978	244,652,996	124,209,387	825,960	125,035,347
6	378000	Measuring & Reg Station Equip-General	6,472,697	0	6,472,697	4,072,660	0	4,072,660	2,400,037	0	2,400,037
6	379000	Measuring & Reg Station Equip-City Gate	6,351,392	0	6,351,392	1,872,308	0	1,872,308	4,479,084	0	4,479,084
6	380000	Services	266,893,030	0	266,893,030	183,669,279	0	183,669,279	83,223,751	0	83,223,751
6	381XXX	Meters	89,514,890	0	89,514,890	59,868,414	0	59,868,414	29,646,476	0	29,646,476
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,770,809	0	3,770,809	2,820,761	0	2,820,761	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			741,944,284	2,518,938	744,463,222	496,444,663	1,692,978	498,137,641	245,499,621	825,960	246,325,581
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,188,698	5,246,977	2,961,534	1,581,816	4,543,350	96,745	606,882	703,627
4	390XXX	Structures & Improvements	23,834,465	25,461,744	49,296,209	22,210,280	18,401,712	40,611,992	1,624,185	7,060,032	8,684,217
4	391XXX	Office Furniture & Equipment	2,098,058	17,964,069	20,062,127	2,080,129	12,982,992	15,063,121	17,929	4,981,077	4,999,006
4	392XXX	Transportation Equipment	12,553,176	4,064,822	16,617,998	9,813,596	2,937,728	12,751,324	2,739,580	1,127,094	3,866,674
4	393000	Stores Equipment	208,192	983,540	1,191,732	158,517	710,824	869,341	49,675	272,716	322,391
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,549,207	8,834,182	1,796,323	4,733,243	6,529,566	488,652	1,815,964	2,304,616

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended May 31, 2019  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	29,069	559,827	588,896	29,069	404,598	433,667	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	1,062,753	4,467,331	2,456,005	768,073	3,224,078	948,573	294,680	1,243,253
4	397XXX	Communications Equipment	3,504,323	12,193,064	15,697,387	2,369,032	8,812,171	11,181,203	1,135,291	3,380,893	4,516,184
4	398000	Miscellaneous Equipment	1,897	125,404	127,301	0	90,632	90,632	1,897	34,772	36,669
		<b>TOTAL GENERAL PLANT</b>	<b>50,977,012</b>	<b>71,153,128</b>	<b>122,130,140</b>	<b>43,874,485</b>	<b>51,423,789</b>	<b>95,298,274</b>	<b>7,102,527</b>	<b>19,729,339</b>	<b>26,831,866</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>798,901,534</b>	<b>167,053,750</b>	<b>965,955,284</b>	<b>545,510,480</b>	<b>119,267,906</b>	<b>664,778,386</b>	<b>253,391,054</b>	<b>47,785,844</b>	<b>301,176,898</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,769,336)	(16,769,336)	0	(11,587,611)	(11,587,611)	0	(5,181,725)	(5,181,725)
G-ADEP		Distribution Plant	(232,281,323)	(1,815,313)	(234,096,636)	(150,945,642)	(1,220,072)	(152,165,714)	(81,335,681)	(595,241)	(81,930,922)
G-ADEP		General Plant	(12,405,567)	(21,012,928)	(33,418,495)	(9,067,432)	(15,186,464)	(24,253,896)	(3,338,135)	(5,826,464)	(9,164,599)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(244,686,890)</b>	<b>(39,597,577)</b>	<b>(284,284,467)</b>	<b>(160,013,074)</b>	<b>(27,994,147)</b>	<b>(188,007,221)</b>	<b>(84,673,816)</b>	<b>(11,603,430)</b>	<b>(96,277,246)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(332,409)	(726,506)	(1,058,915)	(225,476)	(525,060)	(750,536)	(106,933)	(201,446)	(308,379)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(495,018)	(15,744,746)	(16,239,764)	(487,967)	(11,379,043)	(11,867,010)	(7,051)	(4,365,703)	(4,372,754)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(827,427)</b>	<b>(16,471,252)</b>	<b>(17,298,679)</b>	<b>(713,443)</b>	<b>(11,904,103)</b>	<b>(12,617,546)</b>	<b>(113,984)</b>	<b>(4,567,149)</b>	<b>(4,681,133)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(245,514,317)</b>	<b>(56,068,829)</b>	<b>(301,583,146)</b>	<b>(160,726,517)</b>	<b>(39,898,250)</b>	<b>(200,624,767)</b>	<b>(84,787,800)</b>	<b>(16,170,579)</b>	<b>(100,958,379)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>553,387,217</b>	<b>110,984,921</b>	<b>664,372,138</b>	<b>384,783,963</b>	<b>79,369,656</b>	<b>464,153,619</b>	<b>168,603,254</b>	<b>31,615,265</b>	<b>200,218,519</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,405,562)	(110,405,562)	0	(77,132,638)	(77,132,638)	0	(33,272,924)	(33,272,924)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,929,427)	(17,929,427)	0	(12,953,812)	(12,953,812)	0	(4,975,615)	(4,975,615)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(267,906)	(267,906)	0	(193,621)	(193,621)	0	(74,285)	(74,285)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(54,566)	(54,566)	0	(39,436)	(39,436)	0	(15,130)	(15,130)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(370,815)	(370,815)	0	(259,062)	(259,062)	0	(111,753)	(111,753)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,028,276)</b>	<b>(129,028,276)</b>	<b>0</b>	<b>(90,578,569)</b>	<b>(90,578,569)</b>	<b>0</b>	<b>(38,449,707)</b>	<b>(38,449,707)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>553,387,217</b>	<b>(18,043,355)</b>	<b>535,343,862</b>	<b>384,783,963</b>	<b>(11,208,913)</b>	<b>373,575,050</b>	<b>168,603,254</b>	<b>(6,834,442)</b>	<b>161,768,812</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.210%	32.790%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.863%	30.137%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	553,387,217	(18,043,355)	535,343,862	384,783,963	(11,208,913)	373,575,050	168,603,254	(6,834,442)	161,768,812
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	189,620	61,699	251,319	173,777	44,591	218,368	15,843	17,108	32,951
4	182318	Accumulated Amortization - AFUDC	(4,841)	(3,660)	(8,501)	(4,769)	(2,644)	(7,413)	(72)	(1,016)	(1,088)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	8,161,271	8,161,271	0	5,639,438	5,639,438	0	2,521,833	2,521,833
4	252000	Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199	Customer Deposits	(564,147)	0	(564,147)	(564,147)	0	(564,147)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,377,707	0	10,377,707	10,377,707	0	10,377,707	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,179,318)	0	(2,179,318)	(2,179,318)	0	(2,179,318)	0	0	0
C-WKC		Working Capital	4,283,336	0	4,283,336	3,094,527	0	3,094,527	1,188,809	0	1,188,809
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,099,663	13,950,374	26,050,037	10,897,777	9,641,550	20,539,327	1,201,886	4,308,824	5,510,710
		NET RATE BASE	565,486,880	(4,092,981)	561,393,899	395,681,740	(1,567,363)	394,114,377	169,805,140	(2,525,618)	167,279,522

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	263,459	263,459										
	Steam (ED-ID)	350,747	350,747										
	Steam (ED-WA)	346,899	346,899										
	Hydro (ED-AN)	1,199,497	1,199,497										
	Other (ED-AN)	909,312	909,312										
	<b>Total Electric Production</b>	<b>3,069,914</b>	<b>3,069,914</b>										
<b>Electric Transmission</b>													
	ED-AN	1,228,705	1,228,705										
	ED-ID	81,616	81,616										
	ED-WA	42,029	42,029										
	<b>Total Electric Transmission</b>	<b>1,352,350</b>	<b>1,352,350</b>										
<b>Electric Distribution</b>													
	ED-AN	5,006	5,006										
	ED-ID	1,358,018	1,358,018										
	ED-WA	2,444,787	2,444,787										
	<b>Total Electric Distribution</b>	<b>3,807,811</b>	<b>3,807,811</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	53,054		53,054		53,054	53,054		36,660	36,660		16,394	16,394
	GD-OR	9,546			9,546								
	<b>Total Gas Underground Storage</b>	<b>62,600</b>		<b>53,054</b>	<b>9,546</b>	<b>53,054</b>	<b>53,054</b>		<b>36,660</b>	<b>36,660</b>		<b>16,394</b>	<b>16,394</b>
<b>Gas Distribution</b>													
6	GD-AN	4,786		4,786		4,786	4,786		3,217	3,217		1,569	1,569
	GD-ID	478,705		478,705		478,705	478,705				478,705		478,705
	GD-WA	1,000,326		1,000,326		1,000,326	1,000,326	1,000,326		1,000,326			
	GD-OR	714,146			714,146								
	<b>Total Gas Distribution</b>	<b>2,197,963</b>		<b>1,483,817</b>	<b>714,146</b>	<b>1,479,031</b>	<b>4,786</b>	<b>1,483,817</b>	<b>1,000,326</b>	<b>3,217</b>	<b>1,003,543</b>	<b>478,705</b>	<b>1,569</b>
<b>General Plant</b>													
	ED-AN	244,333	244,333										
	ED-ID	40,782	40,782										
	ED-WA	74,416	74,416										
7,4	CD-AA	1,816,363	1,281,952	372,591	161,820		372,591	372,591		269,279	269,279		103,312
9,4	CD-AN	80,692	62,837	17,855			17,855	17,855		12,904	12,904		4,951
9	CD-ID	38,965	30,343	8,622		8,622		8,622				8,622	8,622
9	CD-WA	151,452	117,940	33,512		33,512		33,512	33,512		33,512		
8,4	GD-AA	29,173		20,356	8,817		20,356	20,356		14,712	14,712		5,644
4	GD-AN	2,009		2,009			2,009	2,009		1,452	1,452		557
	GD-ID	2,856		2,856		2,856		2,856				2,856	2,856
	GD-WA	83,593		83,593		83,593		83,593	83,593		83,593		
	GD-OR	17,648			17,648								
	<b>Total General Plant</b>	<b>2,582,282</b>	<b>1,852,603</b>	<b>541,394</b>	<b>188,285</b>	<b>128,583</b>	<b>412,811</b>	<b>541,394</b>	<b>117,105</b>	<b>298,347</b>	<b>415,452</b>	<b>11,478</b>	<b>114,464</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

<b>Total Depreciation Expense</b>	<b>13,072,920</b>	<b>10,082,678</b>	<b>2,078,265</b>	<b>911,977</b>	<b>1,607,614</b>	<b>470,651</b>	<b>2,078,265</b>	<b>1,117,431</b>	<b>338,224</b>	<b>1,455,655</b>	<b>490,183</b>	<b>132,427</b>	<b>622,610</b>
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**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	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.210%	32.790%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
7,4	Franchises (302000) ED-AN	76,533	76,533												
	Misc Intangible Plt (303000) ED-AN	19,647	19,647												
<b>Total Production/Transmission</b>		<b>96,180</b>	<b>96,180</b>												
<b>Distribution</b>															
7,4	Franchises (302000) ED-WA	2,013	2,013												
	Misc Intangible Plt (303000) ED-WA	730	730												
<b>Total Distribution</b>		<b>2,743</b>	<b>2,743</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>68,437</b>	<b>45,545</b>	<b>16,551</b>	<b>6,341</b>		<b>3,317</b>	<b>13,234</b>	<b>16,551</b>	<b>2,072</b>	<b>9,564</b>	<b>11,636</b>	<b>1,245</b>	<b>3,670</b>	<b>4,915</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,401,738	1,695,099	492,668	213,971		492,668	492,668		356,061	356,061		136,607	136,607	
9,4	CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	317,753	247,444	70,309			70,309	70,309	70,309		70,309			0	
	ED-AN	233,972	233,972												
	ED-ID	0	0												
	ED-WA	23,775	23,775												
8,4	GD-AA	11,607		8,099	3,508		8,099	8,099		5,853	5,853		2,246	2,246	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,997,029</b>	<b>2,206,663</b>	<b>572,887</b>	<b>217,479</b>		<b>70,454</b>	<b>502,433</b>	<b>572,887</b>	<b>70,309</b>	<b>363,118</b>	<b>433,427</b>	<b>145</b>	<b>139,315</b>	<b>139,460</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	3,958	3,958												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>3,958</b>	<b>3,958</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>3,168,347</b>	<b>2,355,089</b>	<b>589,438</b>	<b>223,820</b>		<b>73,771</b>	<b>515,667</b>	<b>589,438</b>	<b>72,381</b>	<b>372,682</b>	<b>445,063</b>	<b>1,390</b>	<b>142,985</b>	<b>144,375</b>

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 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Rat	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(70,668,825)	(70,668,825)											
	Steam (ED-ID)	(82,677,166)	(82,677,166)											
	Steam (ED-WA)	(155,443,918)	(155,443,918)											
	Hydro (ED-AN)	(140,061,901)	(140,061,901)											
	Other (ED-AN)	(132,031,831)	(132,031,831)											
<b>Total Electric Production</b>	<b>(580,883,641)</b>	<b>(580,883,641)</b>												
<b>Electric Transmission</b>														
	ED-AN	(199,404,204)	(199,404,204)											
	ED-ID	(8,012,738)	(8,012,738)											
	ED-WA	(14,944,203)	(14,944,203)											
<b>Total Electric Transmission</b>	<b>(222,361,145)</b>	<b>(222,361,145)</b>												
<b>Electric Distribution</b>														
	ED-AN	(204,562)	(204,562)											
	ED-ID	(223,566,947)	(223,566,947)											
	ED-WA	(357,996,972)	(357,996,972)											
<b>Total Electric Distribution</b>	<b>(581,768,481)</b>	<b>(581,768,481)</b>												
<b>Gas Underground Storage</b>														
1	GD-AN	(16,769,336)	(16,769,336)			(16,769,336)	(16,769,336)		(11,587,611)	(11,587,611)		(5,181,725)	(5,181,725)	
	GD-OR	(1,206,488)		(1,206,488)										
<b>Total Gas Underground Storage</b>	<b>(17,975,824)</b>		<b>(16,769,336)</b>	<b>(1,206,488)</b>		<b>(16,769,336)</b>	<b>(16,769,336)</b>		<b>(11,587,611)</b>	<b>(11,587,611)</b>		<b>(5,181,725)</b>	<b>(5,181,725)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,815,313)	(1,815,313)			(1,815,313)	(1,815,313)		(1,220,072)	(1,220,072)		(595,241)	(595,241)	
	GD-ID	(81,335,681)	(81,335,681)			(81,335,681)	(81,335,681)				(81,335,681)		(81,335,681)	
	GD-WA	(150,945,642)	(150,945,642)			(150,945,642)	(150,945,642)	(150,945,642)		(150,945,642)				
	GD-OR	(114,366,442)		(114,366,442)										
<b>Total Gas Distribution</b>	<b>(348,463,078)</b>		<b>(234,096,636)</b>	<b>(114,366,442)</b>		<b>(232,281,323)</b>	<b>(1,815,313)</b>	<b>(234,096,636)</b>	<b>(150,945,642)</b>	<b>(1,220,072)</b>	<b>(152,165,714)</b>	<b>(81,335,681)</b>	<b>(595,241)</b>	<b>(81,930,922)</b>
<b>General Plant</b>														
	ED-AN	(34,243,580)	(34,243,580)											
	ED-ID	(10,375,905)	(10,375,905)											
	ED-WA	(19,581,666)	(19,581,666)											
7,4	CD-AA	(70,390,167)	(49,679,972)	(14,439,135)	(6,271,060)	(14,439,135)	(14,439,135)		(10,435,452)	(10,435,452)		(4,003,683)	(4,003,683)	
9,4	CD-AN	(9,743,843)	(7,587,823)	(2,156,020)		(2,156,020)	(2,156,020)		(1,558,199)	(1,558,199)		(597,821)	(597,821)	
9	CD-ID	(6,197,775)	(4,826,393)	(1,371,382)		(1,371,382)	(1,371,382)				(1,371,382)		(1,371,382)	
9	CD-WA	(4,853,831)	(3,779,824)	(1,074,007)		(1,074,007)	(1,074,007)	(1,074,007)		(1,074,007)				
8,4	GD-AA	(1,701,901)		(1,187,518)	(514,383)	(1,187,518)	(1,187,518)		(858,243)	(858,243)		(329,275)	(329,275)	
4	GD-AN	(3,230,255)		(3,230,255)		(3,230,255)	(3,230,255)		(2,334,570)	(2,334,570)		(895,685)	(895,685)	
	GD-ID	(1,966,753)		(1,966,753)		(1,966,753)	(1,966,753)				(1,966,753)		(1,966,753)	
	GD-WA	(7,993,425)		(7,993,425)		(7,993,425)	(7,993,425)	(7,993,425)		(7,993,425)				
	GD-OR	(4,702,423)		(4,702,423)										
<b>Total General Plant</b>	<b>(174,981,524)</b>	<b>(130,075,163)</b>	<b>(33,418,495)</b>	<b>(11,487,866)</b>		<b>(12,405,567)</b>	<b>(21,012,928)</b>	<b>(33,418,495)</b>	<b>(9,067,432)</b>	<b>(15,186,464)</b>	<b>(24,253,896)</b>	<b>(3,338,135)</b>	<b>(5,826,464)</b>	<b>(9,164,599)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended May 31, 2019	
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AVISTA UTILITIES

**Total Accumulated Depreciation** (1,926,433,693) (1,515,088,430) (284,284,467) (127,060,796) (244,686,890) (39,597,577) (284,284,467) (160,013,074) (27,994,147) (188,007,221) (84,673,816) (11,603,430) (96,277,246)

**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	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.210%	32.790%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,322,554)	(12,322,554)											
Misc Intangible Plt (303000)	ED-AN	(1,937,232)	(1,937,232)											
<b>Total Production/Transmission</b>		<b>(14,259,786)</b>	<b>(14,259,786)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(226,752)	(226,752)											
Misc Intangible Plt (303000)	ED-WA	(44,994)	(44,994)											
<b>Total Distribution</b>		<b>(271,746)</b>	<b>(271,746)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,422,870)	(2,415,793)	(702,134)	(304,943)		(702,134)	(702,134)		(507,446)	(507,446)		(194,688)	(194,688)
9,4	CD-AN	(110,145)	(85,773)	(24,372)			(24,372)	(24,372)		(17,614)	(17,614)		(6,758)	(6,758)
	GD-ID	(106,933)		(106,933)			(106,933)	(106,933)				(106,933)		(106,933)
	GD-WA	(225,476)		(225,476)			(225,476)	(225,476)	(225,476)		(225,476)			
	GD-OR	(99,780)			(99,780)									
<b>Total General Plant - 303000</b>		<b>(3,965,204)</b>	<b>(2,501,566)</b>	<b>(1,058,915)</b>	<b>(404,723)</b>	<b>(332,409)</b>	<b>(726,506)</b>	<b>(1,058,915)</b>	<b>(225,476)</b>	<b>(525,060)</b>	<b>(750,536)</b>	<b>(106,933)</b>	<b>(201,446)</b>	<b>(308,379)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(74,781,248)	(52,779,109)	(15,339,878)	(6,662,261)		(15,339,878)	(15,339,878)		(11,086,437)	(11,086,437)		(4,253,441)	(4,253,441)
9,4	CD-AN	(49,161)	(38,283)	(10,878)			(10,878)	(10,878)		(7,862)	(7,862)		(3,016)	(3,016)
9	CD-ID	(31,867)	(24,816)	(7,051)			(7,051)	(7,051)				(7,051)		(7,051)
9	CD-WA	(2,205,301)	(1,717,334)	(487,967)			(487,967)	(487,967)	(487,967)		(487,967)		0	0
	ED-AN	(5,013,381)	(5,013,381)											
	ED-ID	0	0											
	ED-WA	(1,344,184)	(1,344,184)											
8,4	GD-AA	(564,650)		(393,990)	(170,660)		(393,990)	(393,990)		(284,744)	(284,744)		(109,246)	(109,246)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(83,989,792)</b>	<b>(60,917,107)</b>	<b>(16,239,764)</b>	<b>(6,832,921)</b>	<b>(495,018)</b>	<b>(15,744,746)</b>	<b>(16,239,764)</b>	<b>(487,967)</b>	<b>(11,379,043)</b>	<b>(11,867,010)</b>	<b>(7,051)</b>	<b>(4,365,703)</b>	<b>(4,372,754)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0		0			
4	ED-AN	(162,879)	(162,879)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(162,879)</b>	<b>(162,879)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(102,649,407)</b>	<b>(78,113,084)</b>	<b>(17,298,679)</b>	<b>(7,237,644)</b>	<b>(827,427)</b>	<b>(16,471,252)</b>	<b>(17,298,679)</b>	<b>(713,443)</b>	<b>(11,904,103)</b>	<b>(12,617,546)</b>	<b>(113,984)</b>	<b>(4,567,149)</b>	<b>(4,681,133)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

<b>Service -</b>	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9		CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	
		<b>TOTAL ACCOUNT</b>	<b>16,076,574</b>	<b>827,894</b>	<b>702,759</b>	<b>7,565,150</b>	<b>9,095,803</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,188,698</b>	<b>5,246,977</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,369,437	0	0	0	0	19,369,437	0	0	19,369,437	0	0	
99		GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,656,572	0	0	79,510,755	79,510,755	0	0	23,109,243	23,109,243	0	10,036,574	
9		CD-WA / ID / AN	30,810,902	9,997,963	5,716,099	8,279,312	23,993,374	2,840,842	1,624,185	2,352,501	6,817,528	0	0	
		<b>TOTAL ACCOUNT</b>	<b>175,064,877</b>	<b>11,104,049</b>	<b>8,438,177</b>	<b>92,439,230</b>	<b>111,981,456</b>	<b>22,210,279</b>	<b>1,624,185</b>	<b>25,461,744</b>	<b>49,296,208</b>	<b>3,750,639</b>	<b>10,036,574</b>	<b>13,787,213</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,179,326	483,438	0	1,695,888	2,179,326	0	0	0	0	0	0	
99		GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	
99		GD-OR / AS	1,789	0	0	0	0	0	0	0	0	1,789	0	
8		GD-AA	254,460	0	0	0	0	0	0	177,552	177,552	0	76,908	
7		CD-AA	86,403,280	0	0	60,981,707	60,981,707	0	0	17,723,905	17,723,905	0	7,697,668	
9		CD-WA / ID / AN	6,089,562	4,458,671	63,099	220,355	4,742,125	1,266,896	17,929	62,612	1,347,437	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,741,650</b>	<b>4,942,109</b>	<b>63,099</b>	<b>62,897,950</b>	<b>67,903,158</b>	<b>2,080,129</b>	<b>17,929</b>	<b>17,964,069</b>	<b>20,062,127</b>	<b>1,789</b>	<b>7,774,576</b>	<b>7,776,365</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,965,923	22,525,174	9,555,848	14,884,901	46,965,923	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,595,809	0	0	0	0	9,255,214	2,515,238	1,825,357	13,595,809	0	0	
99		GD-OR / AS	3,890,126	0	0	0	0	0	0	0	0	3,890,126	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,297,374	0	0	5,150,341	5,150,341	0	0	1,496,910	1,496,910	0	650,123	
9		CD-WA / ID / AN	6,745,236	1,965,149	789,541	2,498,027	5,252,717	558,382	224,342	709,795	1,492,519	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,541,418</b>	<b>24,490,323</b>	<b>10,345,389</b>	<b>22,533,269</b>	<b>57,368,981</b>	<b>9,813,596</b>	<b>2,739,580</b>	<b>4,064,822</b>	<b>16,617,998</b>	<b>3,890,126</b>	<b>664,313</b>	<b>4,554,439</b>

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

AVISTA UTILITIES  
Gas-North 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,987,447	247,611	174,826	3,461,438	3,883,875	70,357	49,675	983,540	1,103,572	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,492,145</b>	<b>248,591</b>	<b>176,172</b>	<b>3,851,008</b>	<b>4,275,771</b>	<b>158,517</b>	<b>49,675</b>	<b>983,540</b>	<b>1,191,732</b>	<b>24,642</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	5,526,677	703,615	204,716	4,618,346	5,526,677	0	0	0	0	0	0
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0
99		GD-OR / AS	854,478	0	0	0	0	0	0	0	854,478	0	854,478
8		GD-AA	4,991,722	0	0	0	0	0	0	3,483,024	3,483,024	0	1,508,698
7		CD-AA	13,038,502	0	0	9,202,314	9,202,314	0	0	2,674,588	2,674,588	0	1,161,600
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,980,070</b>	<b>712,874</b>	<b>961,325</b>	<b>13,946,913</b>	<b>15,621,112</b>	<b>1,796,323</b>	<b>488,652</b>	<b>6,549,207</b>	<b>8,834,182</b>	<b>854,478</b>	<b>2,670,298</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,382,121	343,224	13,580	1,025,317	1,382,121	0	0	0	0	0	0
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,320,711</b>	<b>343,224</b>	<b>13,580</b>	<b>2,132,344</b>	<b>2,489,148</b>	<b>29,069</b>	<b>0</b>	<b>559,827</b>	<b>588,896</b>	<b>40,917</b>	<b>201,750</b>

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

AVISTA UTILITIES  
Gas-North 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,151,512	14,124,378	9,501,623	8,525,511	32,151,512	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	47,082
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,160,928</b>	<b>14,376,752</b>	<b>9,856,685</b>	<b>9,369,243</b>	<b>33,602,680</b>	<b>2,456,005</b>	<b>948,573</b>	<b>1,062,754</b>	<b>4,467,332</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,398,118	10,792,459	6,383,678	32,221,981	49,398,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7		CD-AA	51,073,685	0	0	36,046,785	36,046,785	0	0	10,476,745	10,476,745	0	4,550,155	4,550,155
9		CD-WA / ID / AN	17,329,966	5,867,869	2,909,459	4,718,036	13,495,364	1,667,309	826,700	1,340,593	3,834,602	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>120,483,621</b>	<b>16,660,328</b>	<b>9,293,137</b>	<b>72,986,802</b>	<b>98,940,267</b>	<b>2,369,033</b>	<b>1,135,291</b>	<b>12,193,064</b>	<b>15,697,388</b>	<b>1,133,063</b>	<b>4,712,903</b>	<b>5,845,966</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	611,338	0	0	431,470	431,470	0	0	125,404	125,404	0	54,464	54,464
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>815,870</b>	<b>0</b>	<b>13,522</b>	<b>618,216</b>	<b>631,738</b>	<b>0</b>	<b>1,897</b>	<b>125,404</b>	<b>127,301</b>	<b>2,367</b>	<b>54,464</b>	<b>56,831</b>
		<b>TOTAL GENERAL PLANT</b>	<b>561,791,705</b>	<b>73,706,144</b>	<b>39,863,845</b>	<b>288,453,966</b>	<b>402,023,955</b>	<b>43,874,485</b>	<b>7,102,527</b>	<b>71,153,129</b>	<b>122,130,141</b>	<b>10,590,399</b>	<b>27,047,210</b>	<b>37,637,609</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,981,254	479,443	0	10,501,811	10,981,254	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,858,205	479,443	0	18,737,337	19,216,780	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,370,696	1,432,132	0	13,938,564	15,370,696	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	703,696	0	0	0	0	0	0	491,011	491,011	0	212,685	
7		CD-AA	97,209,112	0	0	68,608,247	68,608,247	0	0	19,940,505	19,940,505	0	8,660,360	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	113,743,838	1,432,132	32,734	82,872,553	84,337,419	0	9,301	20,524,073	20,533,374	0	8,873,045	8,873,045
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	226,423	0	0	159,805	159,805	0	0	46,446	46,446	0	20,172	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	226,423	0	0	159,805	159,805	0	0	46,446	46,446	0	20,172	20,172
	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	
8		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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	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	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	2,581,812	0	0	1,822,191	1,822,191	0	0	529,607	529,607	0	230,014	230,014	0
9		CD-WA / ID / AN	18,840,049	14,671,311	0	0	14,671,311	4,168,738	0	0	4,168,738	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,421,861</b>	<b>14,671,311</b>	<b>0</b>	<b>1,822,191</b>	<b>16,493,502</b>	<b>4,168,738</b>	<b>0</b>	<b>529,607</b>	<b>4,698,345</b>	<b>0</b>	<b>230,014</b>	<b>230,014</b>	<b>0</b>
		<b>TOTAL</b>	<b>291,411,040</b>	<b>16,582,886</b>	<b>32,734</b>	<b>196,162,494</b>	<b>212,778,114</b>	<b>5,191,332</b>	<b>788,906</b>	<b>50,397,738</b>	<b>56,377,976</b>	<b>426,123</b>	<b>21,828,827</b>	<b>22,254,950</b>	<b>0</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,566,636)	(61,097,000)	(17,757,414)	(7,712,222)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(777,390)	(605,377)	(172,013)	0
7	282919 CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(88,916,059)	(62,811,887)	(18,251,898)	(7,852,274)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended May 31, 2019
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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AVISTA UTILITIES

Gas-North 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	3,739,657	3,739,657	0	0	0	0	3,739,657
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(18,849)	(18,849)	0	0	0	0	(18,849)
7/4	154560 Supply Chain Invoice Price Variance	0	0	36	36	0	0	0	0	36
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,651,042	23,777,192	0	77,428,234	50,556,515	22,588,383	3,094,527	1,188,809	0
<b>TOTAL</b>		<b>53,651,042</b>	<b>23,777,192</b>	<b>3,720,844</b>	<b>81,149,078</b>	<b>50,556,515</b>	<b>22,588,383</b>	<b>3,094,527</b>	<b>1,188,809</b>	<b>3,720,844</b>

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						