

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,085,747	12,062,628	5,023,119
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,085,747	12,062,628	5,023,119
E-APL	Electric Net Rate Base	2,520,296,744	1,694,539,770	825,756,974
	RATE OF RETURN	0.678%	0.712%	0.608%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 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 Percent	6-01-2019 thru 06-30-2019	388,682 100.000%	254,825 65.561%	133,857 34.439%
3	E-OPS	Direct Distribution Operating Expense Percent	6-01-2019 thru 06-30-2019	2,308,891 100.000%	1,643,874 71.198%	665,017 28.802%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES For Month Ended June 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	05-01-2019 thru 06-30-2019	1,212,659,874	830,028,057	382,631,817	
				100.000%	68.447%	31.553%	
11		Book Depreciation Percent	6-01-2019 thru 06-30-2019	10,132,419	6,503,676	3,628,743	
				100.000%	64.187%	35.813%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 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	05-01-2019 thru 06-30-2019	3,077,247,645 100.000%	2,066,044,627 67.139%	1,011,203,018 32.861%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2019 thru 06-30-2019	271,711,987 100.000%	185,282,310 68.191%	86,429,677 31.809%
14		Net Allocated Schedule M's - AMA Percent	6-01-2019 thru 06-30-2019	-7,428,286 100.000%	-5,001,988 67.337%	-2,426,298 32.663%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	23,162,446	0	23,162,446	15,676,334	0	15,676,334	7,486,112	0	7,486,112
99	442200	Commercial - Firm & Int.	25,289,620	0	25,289,620	18,317,194	0	18,317,194	6,972,426	0	6,972,426
1	442300	Industrial	10,149,110	0	10,149,110	5,840,463	0	5,840,463	4,308,647	0	4,308,647
99	444000	Public Street & Highway Lighting	638,360	0	638,360	415,973	0	415,973	222,387	0	222,387
99	448000	Interdepartmental Revenue	109,929	0	109,929	90,589	0	90,589	19,340	0	19,340
99	499XXX	Unbilled Revenue	1,606,329	0	1,606,329	1,394,883	0	1,394,883	211,446	0	211,446
TOTAL SALES TO ULTIMATE CUSTOMERS			60,955,794	0	60,955,794	41,735,436	0	41,735,436	19,220,358	0	19,220,358
1	447XXX	Sales for Resale	0	7,745,317	7,745,317	0	5,064,663	5,064,663	0	2,680,654	2,680,654
TOTAL SALES OF ELECTRICITY			60,955,794	7,745,317	68,701,111	41,735,436	5,064,663	46,800,099	19,220,358	2,680,654	21,901,012
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	25,025	0	25,025	14,037	0	14,037	10,988	0	10,988
1	453000	Sales of Water & Water Power	0	39,250	39,250	0	25,666	25,666	0	13,584	13,584
1	454000	Rent from Electric Property	242,076	6,096	248,172	124,382	3,986	128,368	117,694	2,110	119,804
1	454100	Rent from Trnsmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	905,780	5,626,357	6,532,137	1,240,263	3,679,075	4,919,338	(334,483)	1,947,282	1,612,799
TOTAL OTHER OPERATING REVENUE			1,179,350	5,671,703	6,851,053	1,381,752	3,708,727	5,090,479	(202,402)	1,962,976	1,760,574
TOTAL ELECTRIC REVENUE			62,135,144	13,417,020	75,552,164	43,117,188	8,773,390	51,890,578	19,017,956	4,643,630	23,661,586

			***** 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	36,030	36,030	0	23,560	23,560	0	12,470	12,470
1	501XXX	Fuel	0	2,000,798	2,000,798	0	1,308,322	1,308,322	0	692,476	692,476
1	502000	Steam Expense	0	285,010	285,010	0	186,368	186,368	0	98,642	98,642
1	505000	Electric Expense	0	61,051	61,051	0	39,921	39,921	0	21,130	21,130
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	272,465	272,465	0	178,165	178,165	0	94,300	94,300
1	507000	Rent	0	1,962	1,962	0	1,283	1,283	0	679	679
MAINTENANCE											
1	510000	Supervision & Engineering	0	47,398	47,398	0	30,994	30,994	0	16,404	16,404
1	511000	Structures	0	61,601	61,601	0	40,281	40,281	0	21,320	21,320
1	512000	Boiler Plant	0	492,274	492,274	0	321,898	321,898	0	170,376	170,376
1	513000	Electric Plant	0	567,004	567,004	0	370,764	370,764	0	196,240	196,240
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	(69,791)	(69,791)	0	(45,636)	(45,636)	0	(24,155)	(24,155)
TOTAL STEAM POWER GENERATION EXP			0	3,755,802	3,755,802	0	2,455,920	2,455,920	0	1,299,882	1,299,882
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	251,213	251,213	0	164,268	164,268	0	86,945	86,945
1	536000	Water for Power	0	97,339	97,339	0	63,650	63,650	0	33,689	33,689
1	537000	Hydraulic Expense	244,094	373,395	617,489	160,049	244,163	404,212	84,045	129,232	213,277
1	538000	Electric Expense	0	575,148	575,148	0	376,089	376,089	0	199,059	199,059
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	44,623	44,623	0	29,179	29,179	0	15,444	15,444
1	540000	Rent	0	114,937	114,937	0	75,157	75,157	0	39,780	39,780
1	540100	MT Trust Funds Land Settlement Rents	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458
MAINTENANCE											
1	541000	Supervision & Engineering	0	69,390	69,390	0	45,374	45,374	0	24,016	24,016
1	542000	Structures	0	57,307	57,307	0	37,473	37,473	0	19,834	19,834
1	543000	Reservoirs, Dams, & Waterways	0	30,318	30,318	0	19,825	19,825	0	10,493	10,493
1	544000	Electric Plant	0	159,744	159,744	0	104,457	104,457	0	55,287	55,287
1	545000	Miscellaneous Hydraulic Plant	0	53,537	53,537	0	35,008	35,008	0	18,529	18,529
TOTAL HYDRO POWER GENERATION EXP			658,594	1,826,951	2,485,545	431,091	1,194,643	1,625,734	227,503	632,308	859,811
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	15,384	15,384	0	10,060	10,060	0	5,324	5,324
1	547XXX	Fuel	0	1,826,201	1,826,201	0	1,194,153	1,194,153	0	632,048	632,048
1	548000	Generation Expense	0	169,731	169,731	0	110,987	110,987	0	58,744	58,744
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	99,916	99,916	0	65,335	65,335	0	34,581	34,581
1	550000	Rent	0	3,533	3,533	0	2,310	2,310	0	1,223	1,223
MAINTENANCE											
1	551000	Supervision & Engineering	0	94,049	94,049	0	61,499	61,499	0	32,550	32,550
1	552000	Structures	0	23,173	23,173	0	15,153	15,153	0	8,020	8,020
1	553000	Generating & Electric Equipment	0	1,266,964	1,266,964	0	828,468	828,468	0	438,496	438,496
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	10,832	10,832	0	7,083	7,083	0	3,749	3,749
TOTAL OTHER POWER GENERATION EXP			0	3,509,783	3,509,783	0	2,295,048	2,295,048	0	1,214,735	1,214,735

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	853,703	10,997,163	11,850,866	0	7,191,045	7,191,045	853,703	3,806,118	4,659,821
1	556000	System Control & Load Dispatching	0	55,715	55,715	0	36,432	36,432	0	19,283	19,283
E-557	557XXX	Other Expense	(182,307)	3,087,477	2,905,170	(12,517)	2,018,901	2,006,384	(169,790)	1,068,576	898,786
TOTAL OTHER POWER SUPPLY EXPENSE			671,396	14,140,355	14,811,751	(12,517)	9,246,378	9,233,861	683,913	4,893,977	5,577,890
TOTAL PRODUCTION OPERATING EXP			1,329,990	23,232,891	24,562,881	418,574	15,191,989	15,610,563	911,416	8,040,902	8,952,318
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	183,135	183,135	0	119,752	119,752	0	63,383	63,383
1	561000	Load Dispatching	0	284,861	284,861	0	186,271	186,271	0	98,590	98,590
1	562000	Station Expense	0	26,050	26,050	0	17,034	17,034	0	9,016	9,016
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	87,792	87,792	0	57,407	57,407	0	30,385	30,385
1	565XXX	Transmission of Electricity by Others	0	1,405,484	1,405,484	0	919,046	919,046	0	486,438	486,438
1	566000	Miscellaneous Transmission Expense	0	124,202	124,202	0	81,216	81,216	0	42,986	42,986
1	567000	Rent	0	20,272	20,272	0	13,256	13,256	0	7,016	7,016
MAINTENANCE											
1	568000	Supervision & Engineering	0	49,902	49,902	0	32,631	32,631	0	17,271	17,271
1	569000	Structures	0	54,905	54,905	0	35,902	35,902	0	19,003	19,003
1	570000	Station Equipment	0	111,321	111,321	0	72,793	72,793	0	38,528	38,528
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	228	82,974	83,202	0	54,257	54,257	228	28,717	28,945
1	572000	Underground Lines	0	1	1	0	1	1	0	0	0
1	573000	Service Miscellaneous	0	13,880	13,880	0	9,076	9,076	0	4,804	4,804
TOTAL TRANSMISSION OPERATING EXP			228	2,444,779	2,445,007	0	1,598,642	1,598,642	228	846,137	846,365

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 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	698,349	2,371,626	3,069,975	347,241	1,550,806	1,898,047	351,108	820,820	1,171,928
E-DEPX		Depreciation Expense-Transmission	123,700	1,232,655	1,356,355	42,053	806,033	848,086	81,647	426,622	508,269
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	17,587	0	17,587	13,637	0	13,637	3,950	0	3,950
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(157,774)	0	(157,774)	0	0	0	(157,774)	0	(157,774)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(177,937)	0	(177,937)	(123,282)	0	(123,282)	(54,655)	0	(54,655)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(153,305)	0	(153,305)	0	0	0	(153,305)	0	(153,305)
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	(3,873)	0	(3,873)	(3,873)	0	(3,873)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,311,109	2,311,109	0	1,511,234	1,511,234	0	799,875	799,875
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	632,353	6,103,935	6,736,288	490,387	3,991,362	4,481,749	141,966	2,112,573	2,254,539
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,962,571	31,781,605	33,744,176	908,961	20,781,993	21,690,954	1,053,610	10,999,612	12,053,222

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 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	50,660	299,760	350,420	31,119	213,423	244,542	19,541	86,337	105,878
3	582000	Station Expense	56,699	2,444	59,143	37,650	1,740	39,390	19,049	704	19,753
3	583000	Overhead Line Expense	174,569	38,567	213,136	86,033	27,459	113,492	88,536	11,108	99,644
3	584000	Underground Line Expense	154,458	0	154,458	95,801	0	95,801	58,657	0	58,657
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	19	0	19	19	0	19	0	0	0
3	586000	Meter Expense	180,449	930	181,379	156,523	662	157,185	23,926	268	24,194
3	587000	Customer Installations Expense	94,861	10,062	104,923	71,882	7,164	79,046	22,979	2,898	25,877
3	588000	Miscellaneous Distribution Expense	382,805	316,249	699,054	270,730	225,163	495,893	112,075	91,086	203,161
3	589000	Rent	0	22,381	22,381	1	15,935	15,936	(1)	6,446	6,445
MAINTENANCE:											
3	590000	Supervision & Engineering	15,945	66,433	82,378	9,489	47,299	56,788	6,456	19,134	25,590
3	591000	Structures	83,156	0	83,156	71,104	0	71,104	12,052	0	12,052
3	592000	Station Equipment	31,037	10,530	41,567	24,005	7,497	31,502	7,032	3,033	10,065
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	926,868	617	927,485	697,454	439	697,893	229,414	178	229,592
3	594000	Underground Lines	137,167	0	137,167	95,896	0	95,896	41,271	0	41,271
3	595000	Line Transformers	63,214	0	63,214	48,492	0	48,492	14,722	0	14,722
3	596000	Street Light & Signal System Maintenance Exp	21,876	0	21,876	19,234	0	19,234	2,642	0	2,642
3	597000	Meters	2,331	0	2,331	2,055	0	2,055	276	0	276
3	598000	Miscellaneous Distribution Expense	(67,226)	13,116	(54,110)	(73,614)	9,338	(64,276)	6,388	3,778	10,166
TOTAL DISTRIBUTION OPERATING EXP			2,308,888	781,089	3,089,977	1,643,873	556,119	2,199,992	665,015	224,970	889,985
E-DEPX		Depreciation Expense-Distribution	3,831,723	6,787	3,838,510	2,466,951	4,832	2,471,783	1,364,772	1,955	1,366,727
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,986	0	2,986	2,986	0	2,986	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,123,723	0	4,123,723	3,696,346	0	3,696,346	427,377	0	427,377
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,958,432	6,787	7,965,219	6,166,283	4,832	6,171,115	1,792,149	1,955	1,794,104
TOTAL DISTRIBUTION EXPENSES			10,267,320	787,876	11,055,196	7,810,156	560,951	8,371,107	2,457,164	226,925	2,684,089

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,875	14,875	0	9,752	9,752	0	5,123	5,123
2	902000	Meter Reading Expenses	224,983	14,078	239,061	201,547	9,230	210,777	23,436	4,848	28,284
2	903XXX	Customer Records & Collection Expenses	228,899	545,184	774,083	149,351	357,428	506,779	79,548	187,756	267,304
2	904000	Uncollectible Accounts	(354,738)	(1,723,518)	(2,078,256)	(428,586)	(1,129,956)	(1,558,542)	73,848	(593,562)	(519,714)
2	905000	Misc Customer Accounts	0	10,491	10,491	0	6,878	6,878	0	3,613	3,613
TOTAL CUSTOMER ACCOUNTS EXPENSES			99,144	(1,138,890)	(1,039,746)	(77,688)	(746,668)	(824,356)	176,832	(392,222)	(215,390)
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	3,012,821	17,086	3,029,907	2,245,627	11,202	2,256,829	767,194	5,884	773,078
2	909000	Advertising	(769)	42,478	41,709	(769)	27,849	27,080	0	14,629	14,629
2	910000	Misc Customer Service & Info Exp	0	53,397	53,397	0	35,008	35,008	0	18,389	18,389
TOTAL CUSTOMER SERVICE & INFO EXP			3,012,052	112,961	3,125,013	2,244,858	74,059	2,318,917	767,194	38,902	806,096
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	48,847	2,174,539	2,223,386	37,350	1,491,625	1,528,975	11,497	682,914	694,411
4	921000	Office Supplies & Expenses	786	414,148	414,934	786	284,085	284,871	0	130,063	130,063
4	922000	Admin Exp Transferred--Credit	0	(7,613)	(7,613)	0	(5,222)	(5,222)	0	(2,391)	(2,391)
4	923000	Outside Services Employed	153,033	1,024,770	1,177,803	152,866	702,941	855,807	167	321,829	321,996
4	924000	Property Insurance Premium	0	106,318	106,318	0	72,929	72,929	0	33,389	33,389
4	925XXX	Injuries and Damages	0	(33,205)	(33,205)	0	(22,777)	(22,777)	0	(10,428)	(10,428)
4	926XXX	Employee Pensions and Benefits	453	83,908	84,361	453	57,557	58,010	0	26,351	26,351
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	233,390	277,978	511,368	135,933	181,770	317,703	97,457	96,208	193,665
4	930000	Miscellaneous General Expenses	4,165	521,055	525,220	2,519	357,418	359,937	1,646	163,637	165,283
4	931000	Rents	350	25,483	25,833	0	17,480	17,480	350	8,003	8,353
4	935000	Maintenance of General Plant	65,021	895,614	960,635	40,586	614,346	654,932	24,435	281,268	305,703
TOTAL ADMIN & GEN OPERATING EXP			506,145	5,482,995	5,989,140	370,493	3,752,152	4,122,645	135,652	1,730,843	1,866,495

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 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	252,081	1,607,244	1,859,325	180,626	1,102,489	1,283,115	71,455	504,755	576,210
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	272,649	1,989,382	2,262,031	272,138	1,364,616	1,636,754	511	624,766	625,277
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(468,745)	0	(468,745)	(39,167)	0	(39,167)	(429,578)	0	(429,578)
99	407311	Regulatory Debit - AFUDC Amortization	7,656	19,805	27,461	7,011	13,297	20,308	645	6,508	7,153
99	407319	AFUDC Equity DFIT Deferral	318,359	0	318,359	213,902	0	213,902	104,457	0	104,457
99	407332	Existing Meters Excess Deprec. Deferral	61,801	0	61,801	61,801	0	61,801	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(163,794)	0	(163,794)	(109,423)	0	(109,423)	(54,371)	0	(54,371)
99	407436	Regulatory Credit - AMI	(551,837)	0	(551,837)	(551,837)	0	(551,837)	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	(271,830)	3,665,934	3,394,104	35,051	2,514,338	2,549,389	(306,881)	1,151,596	844,715
		TOTAL ADMIN & GENERAL EXPENSES	234,315	9,148,929	9,383,244	405,544	6,266,490	6,672,034	(171,229)	2,882,439	2,711,210
		TOTAL EXPENSES BEFORE FIT	15,575,402	40,692,481	56,267,883	11,291,831	26,936,825	38,228,656	4,283,571	13,755,656	18,039,227
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,284,281			13,661,922			5,622,359
E-FIT		FEDERAL INCOME TAX			1,932,911			1,347,452			585,459
E-FIT		DEFERRED FEDERAL INCOME TAX			306,022			278,259			27,763
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
		ELECTRIC NET OPERATING INCOME (LOSS)			17,085,747			12,062,628			5,023,119

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.561%	34.439%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.198%	28.802%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended June 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	1,746	23,253	24,999	1,546	15,205	16,751	200	8,048	8,248
1	456010	Other Electric Rev-Financial	0	780,953	780,953	0	510,665	510,665	0	270,288	270,288
1	456015	Other Electric Rev-CT Fuel Sales	0	1,130,112	1,130,112	0	738,980	738,980	0	391,132	391,132
1	456016	Other Electric Rev-Resource Opt	0	132,644	132,644	0	86,736	86,736	0	45,908	45,908
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	30,473	30,473	0	19,926	19,926	0	10,547	10,547
1	456020	Other Electric Rev-Sale of Excess	0	5,938	5,938	0	3,883	3,883	0	2,055	2,055
1	456030	Other Electric Rev-Clearwater	0	101,292	101,292	0	66,235	66,235	0	35,057	35,057
1	456100	Transmission Revenue of Others	0	1,217,741	1,217,741	0	796,281	796,281	0	421,460	421,460
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	188,966	188,966	0	123,565	123,565	0	65,401	65,401
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	140,369	0	140,369	140,369	0	140,369	0	0	0
1	456328	Residential Decoupling Deferral	73,239	0	73,239	295,907	0	295,907	(222,668)	0	(222,668)
1	456329	Amortization Res Decoupling Deferral	303,296	0	303,296	168,845	0	168,845	134,451	0	134,451
1	456338	Non-res Decoupling Deferred Rev	484,237	0	484,237	719,501	0	719,501	(235,264)	0	(235,264)
1	456339	Amortization Non-res Decoupling	(144,368)	0	(144,368)	(94,863)	0	(94,863)	(49,505)	0	(49,505)
1	456380	Other Electric Revenue-Clearwater	34,071	0	34,071	0	0	0	34,071	0	34,071
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	0	0	0	0	0	0	0	0
1	456720	Other Elec Rev-Turbine Gas Bookout	0	0	0	0	0	0	0	0	0
1	456730	Other Elec Rev-Intraco Thermal	0	1,792,234	1,792,234	0	1,171,942	1,171,942	0	620,292	620,292
TOTAL ACCOUNT 456			905,780	5,626,357	6,532,137	1,240,263	3,679,074	4,919,337	(334,483)	1,947,283	1,612,800

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	8,941,638	8,941,638	0	5,846,937	5,846,937	0	3,094,701	3,094,701
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	220,096	220,096	0	143,921	143,921	0	76,175	76,175
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	853,703	0	853,703	0	0	0	853,703	0	853,703
1	555550	Non Monetary - Exchange Power	0	1,248,303	1,248,303	0	816,265	816,265	0	432,038	432,038
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	398,160	398,160	0	260,357	260,357	0	137,803	137,803
1	555710	Intercompany Purchase	0	188,966	188,966	0	123,565	123,565	0	65,401	65,401
TOTAL ACCOUNT 555			853,703	10,997,163	11,850,866	0	7,191,045	7,191,045	853,703	3,806,118	4,659,821

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES			
For Month Ended June 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	1,401	480,093	481,494	1,401	313,933	315,334	0	166,160	166,160
1	557010	Other Power Supply Expense - Financial	0	1,320,677	1,320,677	0	863,591	863,591	0	457,086	457,086
1	557018	Merchandise Processing Fee	0	4,064	4,064	0	2,657	2,657	0	1,407	1,407
1	557150	Fuel - Economic Dispatch	0	(226,108)	(226,108)	0	(147,852)	(147,852)	0	(78,256)	(78,256)
1	557160	Power Supply Expense - Miscellaneous	0	1,060	1,060	0	693	693	0	367	367
99	557161	Unbilled Add-Ons	(11,740)	0	(11,740)	0	0	0	(11,740)	0	(11,740)
1	557165	Other Resource Costs-CAISO Charges	0	13,675	13,675	0	8,942	8,942	0	4,733	4,733
1	557170	Broker Fees - Power	0	26,268	26,268	0	17,177	17,177	0	9,091	9,091
1	557171	REC Broker Fees	0	3,476	3,476	0	2,273	2,273	0	1,203	1,203
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	84,902	0	84,902	84,902	0	84,902	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(140,278)	0	(140,278)	(140,278)	0	(140,278)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	520,340	0	520,340	0	0	0	520,340	0	520,340
99	557390	Idaho PCA Amortization	(705,155)	0	(705,155)	0	0	0	(705,155)	0	(705,155)
1	557395	Optional Renewable Power Expense Offset	0	48	48	0	31	31	0	17	17
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,464,224	1,464,224	0	957,456	957,456	0	506,768	506,768
TOTAL ACCOUNT 557			(182,307)	3,087,477	2,905,170	(12,517)	2,018,901	2,006,384	(169,790)	1,068,576	898,786

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 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	31,654	17,086	48,740	22,671	11,202	33,873	8,983	5,884	14,867
99	908600	Public Purpose Tariff Rider Expense Offset	2,895,821	0	2,895,821	2,156,510	0	2,156,510	739,311	0	739,311
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	85,346	0	85,346	66,446	0	66,446	18,900	0	18,900
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			3,012,821	17,086	3,029,907	2,245,627	11,202	2,256,829	767,194	5,884	773,078

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.561%	34.439%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.76%	52.76%
2	Cost of Debt		5.272%	5.239%
	Total Weighted Cost		2.782%	2.764%
E-APL	Net Rate Base	2,520,296,744	1,694,539,770	825,756,974
	Interest Deduction for FIT Calculation	69,966,019	47,142,096	22,823,923
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	75,552,164	51,890,578	23,661,586
E-OPS	Less: Operating & Maintenance Expense	38,172,272	25,026,403	13,145,869
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,660,779	7,994,673	3,666,106
E-OTX	Less: Taxes Other than FIT	6,434,832	5,207,580	1,227,252
	Net Operating Income Before FIT	19,284,281	13,661,922	5,622,359
E-INT	Less: Monthly Interest Expense	5,830,502	3,928,508	1,901,994
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	(63,574)	0	(63,574)
E-SCM	Plus: Schedule M Adjustments	(4,185,866)	(3,328,855)	(857,011)
	Taxable Net Operating Income	9,204,339	6,416,439	2,787,900
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,932,911	1,347,452	585,459
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,932,911	1,347,452	585,459
E-DTE	Deferred FIT	306,022	278,259	27,763
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	2,198,534	1,599,294	599,240

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization		5,181,487	7,353,376	12,534,863	3,311,994	4,925,605	8,237,599	1,869,493	2,427,771	4,297,264
12	997001 Contributions In Aid of Construction		0	715,465	715,465	0	480,356	480,356	0	235,109	235,109
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)
12	997005 FAS106 Current Retiree Medical Accrual		0	313,787	313,787	0	210,673	210,673	0	103,114	103,114
99	997007 Idaho PCA		(184,815)	0	(184,815)	0	0	0	(184,815)	0	(184,815)
12	997009 Rathdrum Turbine Lease		0	(2,818)	(2,818)	0	(1,892)	(1,892)	0	(926)	(926)
12	997016 Redemption Expense Amortization		0	78,883	78,883	0	52,961	52,961	0	25,922	25,922
99	997017 Amort - Invest in Exch Pwr (405.9)		204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider		257,970	0	257,970	304,871	0	304,871	(46,901)	0	(46,901)
12	997020 FAS87 Current Pension Accrual		0	864,836	864,836	0	580,642	580,642	0	284,194	284,194
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	(2,230,979)	(2,230,979)	0	(1,497,857)	(1,497,857)	0	(733,122)	(733,122)
99	997031 Decoupling Mechanism		(856,773)	0	(856,773)	(1,229,759)	0	(1,229,759)	372,986	0	372,986
12	997032 Interest Rate Swaps		0	164,442	164,442	0	110,405	110,405	0	54,037	54,037
99	997033 BPA Residential Exchange		43,783	0	43,783	26,572	0	26,572	17,211	0	17,211
99	997034 Montana Hydro Settlement		414,500	(80,274)	334,226	271,042	(55,064)	215,978	143,458	(25,210)	118,248
99	997035 Leases		0	7,759	7,759	0	5,322	5,322	0	2,437	2,437
99	997043 Washington Deferred Power Costs		0	0	0	0	0	0	0	0	0
12	997044 Non-Monetary Power Costs		0	1,248,303	1,248,303	0	838,098	838,098	0	410,205	410,205
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	329,184	329,184	0	221,011	221,011	0	108,173	108,173
12	997049 Tax Depreciation		0	(13,493,618)	(13,493,618)	0	(9,059,480)	(9,059,480)	0	(4,434,138)	(4,434,138)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME		6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement		0	33,334	33,334	0	22,380	22,380	0	10,954	10,954
12	997063 CDA Lake Settlement		15,258	73,674	88,932	12,677	49,464	62,141	2,581	24,210	26,791
99	997065 Amortization - Unbilled Revenue Add-Ins		371,434	0	371,434	375,817	0	375,817	(4,383)	0	(4,383)
12	997072 CDA Fund Settlement-Prepayment		0	166,666	166,666	0	108,983	108,983	0	57,683	57,683
12	997080 Book Transportation Depreciation		0	307,329	307,329	0	206,338	206,338	0	100,991	100,991
12	997081 Deferred Compensation		0	(501,195)	(501,195)	0	(336,497)	(336,497)	0	(164,698)	(164,698)
4	997082 Meal Disallowances		0	43,824	43,824	0	30,061	30,061	0	13,763	13,763
12	997083 Paid Time Off		0	43,924	43,924	0	29,490	29,490	0	14,434	14,434
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(162,576)	0	(162,576)	0	0	0	(162,576)	0	(162,576)
99	997095 WA REC Deferral		(55,376)	0	(55,376)	(55,376)	0	(55,376)	0	0	0
12	997096 CDA Settlement Costs		0	2,727	2,727	0	1,831	1,831	0	896	896
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(60,942)	(60,942)	0	(40,916)	(40,916)	0	(20,026)	(20,026)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(2,142,049)	(2,142,049)	0	(1,438,150)	(1,438,150)	0	(703,899)	(703,899)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997103	Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107	MDM System	(1,350,743)	0	(1,350,743)	(1,350,743)	0	(1,350,743)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(773,299)	0	(773,299)	(354,008)	0	(354,008)	(419,291)	0	(419,291)
99	997110	FISERVE	(163,794)	0	(163,794)	(109,423)	0	(109,423)	(54,371)	0	(54,371)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(304,267)	(304,267)	0	(204,282)	(204,282)	0	(99,985)	(99,985)
12	997113	AFUDC Equity CWIP	0	(359,654)	(359,654)	0	(241,468)	(241,468)	0	(118,186)	(118,186)
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	318,359	0	318,359	213,902	0	213,902	104,457	0	104,457
99	997117	Colstrip Plant Adjustment	(154,189)	0	(154,189)	0	0	0	(154,189)	0	(154,189)
TOTAL SCHEDULE M ADJUSTMENTS			5,300,598	(7,428,283)	(4,185,866)	1,673,131	(5,001,986)	(3,328,855)	1,569,286	(2,426,297)	(857,011)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.139%	32.861%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended June 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	(199,225)	(199,225)	0	(133,758)	(133,758)	0	(65,467)	(65,467)
99	410100	Deferred Federal Income Tax Expense - Washin	474,664	0	474,664	474,664	0	474,664	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	62,124	0	62,124	0	0	0	62,124	0	62,124
	410100	Total	536,788	(199,225)	337,563	474,664	(133,758)	340,906	62,124	(65,467)	(3,343)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	91,859	91,859	0	61,673	61,673	0	30,186	30,186
99	411100	Deferred Federal Income Tax Expense - Washin	(124,320)	0	(124,320)	(124,320)	0	(124,320)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	920	0	920	0	0	0	920	0	920
	411100	Total	(123,400)	91,859	(31,541)	(124,320)	61,673	(62,647)	920	30,186	31,106
		Total Deferred Federal Income Tax Expense	413,388	(107,366)	306,022	350,344	(72,085)	278,259	63,044	(35,281)	27,763

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.139%	32.861%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	180,818	180,818	0	118,237	118,237	0	62,581	62,581
1	408150	R&P Property Tax--Production	0	1,577,439	1,577,439	0	1,031,487	1,031,487	0	545,952	545,952
1	408180	R&P Property Tax--Transmission	0	568,497	568,497	0	371,740	371,740	0	196,757	196,757
1	409100	State Income Tax--Montana & Oregon	0	(15,645)	(15,645)	0	(10,230)	(10,230)	0	(5,415)	(5,415)
TOTAL PRODUCTION & TRANSMISSION			0	2,311,109	2,311,109	0	1,511,234	1,511,234	0	799,875	799,875
DISTRIBUTION											
99	408110	State Excise Tax	1,613,619	0	1,613,619	1,613,619	0	1,613,619	0	0	0
99	408120	Municipal Occupation & License Tax	1,642,086	0	1,642,086	1,387,651	0	1,387,651	254,435	0	254,435
99	408160	Miscellaneous State or Local Tax--WA & ID	24	0	24	0	0	0	24	0	24
99	408170	R&P Property Tax--Distribution	991,825	0	991,825	695,076	0	695,076	296,749	0	296,749
99	409100	State Income Tax--Idaho	(60,257)	0	(60,257)	0	0	0	(60,257)	0	(60,257)
99	411410	State Income Tax--Idaho ITC Deferred	(60,257)	0	(60,257)	0	0	0	(60,257)	0	(60,257)
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
TOTAL DISTRIBUTION			4,123,723	0	4,123,723	3,696,346	0	3,696,346	427,377	0	427,377
TOTAL TAXES OTHER THAN FIT			4,123,723	2,311,109	6,434,832	3,696,346	1,511,234	5,207,580	427,377	799,875	1,227,252

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 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	8,058,333	8,058,333	0	5,269,344	5,269,344	0	2,788,989	2,788,989
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	1,131,547	1,131,547	0	739,919	739,919	0	391,628	391,628
1	182381	CDA Settlement Past Storage	0	30,574,628	30,574,628	0	19,992,749	19,992,749	0	10,581,879	10,581,879
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)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	86,052,729	87,517,595	1,432,132	59,027,869	60,460,001	32,734	27,024,860	27,057,594
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,727,050	1,832,278	16,559,328	14,727,050	1,256,851	15,983,901	0	575,427	575,427
		TOTAL INTANGIBLE PLANT	17,433,789	285,152,528	302,586,317	17,401,055	192,508,620	209,909,675	32,734	92,643,908	92,676,642
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	110,930,379	28,711,731	139,642,110	72,493,232	18,774,601	91,267,833	38,437,147	9,937,130	48,374,277
1	312000	Boiler Plant	145,468,356	46,207,122	191,675,478	95,065,248	30,214,837	125,280,085	50,403,108	15,992,285	66,395,393
1	313000	Generators	7,314	0	7,314	4,746	0	4,746	2,568	0	2,568
1	314000	Turbogenerator Units	38,589,832	17,820,405	56,410,237	25,216,701	11,652,763	36,869,464	13,373,131	6,167,642	19,540,773
1	315000	Accessory Electric Equipment	17,298,505	12,119,402	29,417,907	11,304,673	7,924,877	19,229,550	5,993,832	4,194,525	10,188,357
1	316000	Miscellaneous Power Plant Equipment	14,102,370	2,672,035	16,774,405	9,215,919	1,747,244	10,963,163	4,886,451	924,791	5,811,242
		TOTAL STEAM PRODUCTION PLANT	326,396,756	111,109,167	437,505,923	213,300,519	72,654,285	285,954,804	113,096,237	38,454,882	151,551,119
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	89,428,500	89,428,500	0	58,477,296	58,477,296	0	30,951,204	30,951,204
1	332XXX	Reservoirs, Dams, & Waterways	0	193,696,240	193,696,240	0	126,657,971	126,657,971	0	67,038,269	67,038,269
1	333000	Waterwheels, Turbines, & Generators	0	233,229,587	233,229,587	0	152,508,827	152,508,827	0	80,720,760	80,720,760
1	334000	Accessory Electric Equipment	0	69,412,679	69,412,679	0	45,388,951	45,388,951	0	24,023,728	24,023,728
1	335XXX	Miscellaneous Power Plant Equipment	0	14,521,494	14,521,494	0	9,495,605	9,495,605	0	5,025,889	5,025,889
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	668,641,456	668,641,456	0	437,224,648	437,224,648	0	231,416,808	231,416,808
		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	17,131,193	17,131,193	0	11,202,087	11,202,087	0	5,929,106	5,929,106
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,121	21,388,121	0	13,985,692	13,985,692	0	7,402,429	7,402,429
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,591,202	219,591,202	0	143,590,687	143,590,687	0	76,000,515	76,000,515
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,289,286	22,289,286	0	14,574,964	14,574,964	0	7,714,322	7,714,322
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	1,750,866	1,750,866	0	1,144,891	1,144,891	0	605,975	605,975
		TOTAL OTHER PRODUCTION PLANT	0	306,769,259	306,769,259	0	200,596,417	200,596,417	0	106,172,842	106,172,842
		TOTAL PRODUCTION PLANT	326,396,756	1,086,519,882	1,412,916,638	213,300,519	710,475,350	923,775,869	113,096,237	376,044,532	489,140,769

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended June 30, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	595,789	27,759,524	28,355,313	389,348	18,151,953	18,541,301	206,441	9,607,571	9,814,012
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	203	25,448,775	25,448,978	130	16,640,954	16,641,084	73	8,807,821	8,807,894
1	353XXX	Station Equipment	11,848,756	260,133,316	271,982,072	7,743,172	170,101,175	177,844,347	4,105,584	90,032,141	94,137,725
1	354000	Towers & Fixtures	15,993,210	1,167,385	17,160,595	10,451,563	763,353	11,214,916	5,541,647	404,032	5,945,679
1	355000	Poles & Fixtures	5,418	264,534,817	264,540,235	3,541	172,979,317	172,982,858	1,877	91,555,500	91,557,377
1	356000	Overhead Conductors & Devices	12,522,715	136,659,266	149,181,981	8,183,596	89,361,494	97,545,090	4,339,119	47,297,772	51,636,891
1	357000	Underground Conduit	0	3,039,884	3,039,884	0	1,987,780	1,987,780	0	1,052,104	1,052,104
1	358000	Underground Conductors & Devices	0	2,388,546	2,388,546	0	1,561,870	1,561,870	0	826,676	826,676
1	359000	Roads & Trails	78,834	2,032,852	2,111,686	51,518	1,329,282	1,380,800	27,316	703,570	730,886
		TOTAL TRANSMISSION PLANT	41,044,925	723,164,365	764,209,290	26,822,868	472,877,178	499,700,046	14,222,057	250,287,187	264,509,244
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,796,385	0	7,796,385	6,325,831	0	6,325,831	1,470,554	0	1,470,554
99	360400	Land Easements	2,663,505	0	2,663,505	423,786	0	423,786	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	34,322,635	0	34,322,635	27,583,464	0	27,583,464	6,739,171	0	6,739,171
3	362000	Station Equipment	136,627,826	3,039,042	139,666,868	91,442,893	2,163,737	93,606,630	45,184,933	875,305	46,060,238
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	421,258,861	0	421,258,861	273,656,110	0	273,656,110	147,602,751	0	147,602,751
99	365000	Overhead Conductors & Devices	271,981,727	0	271,981,727	173,687,319	0	173,687,319	98,294,408	0	98,294,408
99	366000	Underground Conduit	121,267,896	0	121,267,896	79,551,830	0	79,551,830	41,716,066	0	41,716,066
99	367000	Underground Conductors & Devices	212,698,190	0	212,698,190	140,873,156	0	140,873,156	71,825,034	0	71,825,034
99	368000	Line Transformers	274,830,171	0	274,830,171	189,470,224	0	189,470,224	85,359,947	0	85,359,947
99	369XXX	Services	175,758,441	0	175,758,441	115,609,237	0	115,609,237	60,149,204	0	60,149,204
99	371XXX	Installations on Customers' Premises	1,649,653	0	1,649,653	1,649,653	0	1,649,653	0	0	0
99	370XXX	Meters	66,293,398	0	66,293,398	43,185,578	0	43,185,578	23,107,820	0	23,107,820
99	373XXX	Street Light & Signal Systems	63,760,915	0	63,760,915	41,368,591	0	41,368,591	22,392,324	0	22,392,324
		TOTAL DISTRIBUTION PLANT	1,793,875,298	3,039,042	1,796,914,340	1,187,425,517	2,163,737	1,189,589,254	606,449,781	875,305	607,325,086
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,535,001	7,559,573	9,094,574	832,242	5,185,489	6,017,731	702,759	2,374,084	3,076,843
4	390XXX	Structures & Improvements	19,533,446	92,611,212	112,144,658	11,132,089	63,526,661	74,658,750	8,401,357	29,084,551	37,485,908
4	391XXX	Office Furniture & Equipment	4,843,148	63,755,831	68,598,979	4,779,159	43,733,312	48,512,471	63,989	20,022,519	20,086,508
4	392XXX	Transportation Equipment	34,814,750	22,634,246	57,448,996	24,468,529	15,525,961	39,994,490	10,346,221	7,108,285	17,454,506
4	393000	Stores Equipment	424,950	3,853,137	4,278,087	248,778	2,643,059	2,891,837	176,172	1,210,078	1,386,250
4	394000	Tools, Shop & Garage Equipment	1,674,199	14,031,231	15,705,430	712,874	9,624,723	10,337,597	961,325	4,406,508	5,367,833
4	394100	Electric Charging Stations	0	115,536	115,536	0	79,252	79,252	0	36,284	36,284
4	395XXX	Laboratory Equipment	368,038	2,140,495	2,508,533	354,458	1,468,273	1,822,731	13,580	672,222	685,802
4	396XXX	Power Operated Equipment	24,156,288	9,370,332	33,526,620	14,299,603	6,427,579	20,727,182	9,856,685	2,942,753	12,799,438
4	397XXX	Communications Equipment	26,350,398	73,522,513	99,872,911	16,988,321	50,432,768	67,421,089	9,362,077	23,089,745	32,451,822
4	398000	Miscellaneous Equipment	13,522	621,411	634,933	0	426,257	426,257	13,522	195,154	208,676
		TOTAL GENERAL PLANT	113,713,740	290,215,517	403,929,257	73,816,053	199,073,334	272,889,387	39,897,687	91,142,183	131,039,870
		TOTAL PLANT IN SERVICE	2,292,464,508	2,388,091,334	4,680,555,842	1,518,766,012	1,577,098,219	3,095,864,231	773,698,496	810,993,115	1,584,691,611

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-1A
For Month Ended June 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	(238,819,122)	(70,216,906)	(309,036,028)	(155,791,014)	(45,914,835)	(201,705,849)	(83,028,108)	(24,302,071)	(107,330,179)
E-ADEP		Hydro Production Plant	0	(140,834,449)	(140,834,449)	0	(92,091,646)	(92,091,646)	0	(48,742,803)	(48,742,803)
E-ADEP		Other Production Plant	0	(132,929,237)	(132,929,237)	0	(86,922,428)	(86,922,428)	0	(46,006,809)	(46,006,809)
E-ADEP		Transmission Plant	(23,080,612)	(200,607,729)	(223,688,341)	(14,986,243)	(131,177,394)	(146,163,637)	(8,094,369)	(69,430,335)	(77,524,704)
E-ADEP		Distribution Plant	(584,044,008)	(210,458)	(584,254,466)	(359,411,355)	(149,842)	(359,561,197)	(224,632,653)	(60,616)	(224,693,269)
E-ADEP		General Plant	(38,964,855)	(93,252,415)	(132,217,270)	(23,640,583)	(63,966,494)	(87,607,077)	(15,324,272)	(29,285,921)	(44,610,193)
TOTAL ACCUMULATED DEPRECIATION			(884,908,597)	(638,051,194)	(1,522,959,791)	(553,829,195)	(420,222,639)	(974,051,834)	(331,079,402)	(217,828,555)	(548,907,957)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,355,967)	(14,355,967)	0	(9,387,367)	(9,387,367)	0	(4,968,600)	(4,968,600)
E-AAMT		Distribution-Franchises/Misc Intangibles	(274,611)	0	(274,611)	(274,611)	0	(274,611)	0	0	0
E-AAMT		General Plant - 303000	0	(2,547,112)	(2,547,112)	0	(1,744,422)	(1,744,422)	0	(802,690)	(802,690)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,358,524)	(59,645,351)	(63,003,875)	(3,333,197)	(40,913,728)	(44,246,925)	(25,327)	(18,731,623)	(18,756,950)
E-AAMT		General Plant - 390200, 396200	0	(166,837)	(166,837)	0	(114,442)	(114,442)	0	(52,395)	(52,395)
TOTAL ACCUMULATED AMORTIZATION			(3,633,135)	(76,715,267)	(80,348,402)	(3,607,808)	(52,159,959)	(55,767,767)	(25,327)	(24,555,308)	(24,580,635)
TOTAL ACCUMULATED DEPR/AMORT			(888,541,732)	(714,766,461)	(1,603,308,193)	(557,437,003)	(472,382,598)	(1,029,819,601)	(331,104,729)	(242,383,863)	(573,488,592)
NET ELECTRIC UTILITY PLANT before ADFIT			1,403,922,776	1,673,324,873	3,077,247,649	961,329,009	1,104,715,621	2,066,044,630	442,593,767	568,609,252	1,011,203,019
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	87,426	87,426	0	57,168	57,168	0	30,258	30,258
12		ADFIT - Electric Plant In Service (282900)	0	(550,447,294)	(550,447,294)	0	(369,564,809)	(369,564,809)	0	(180,882,485)	(180,882,485)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,397,804)	(61,397,804)	0	(42,115,824)	(42,115,824)	0	(19,281,980)	(19,281,980)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,007,266)	(1,007,266)	0	(690,934)	(690,934)	0	(316,332)	(316,332)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,420,672)	(6,420,672)	0	(4,198,477)	(4,198,477)	0	(2,222,195)	(2,222,195)
1		ADFIT - CDA Settlement Costs (283333)	0	252,386	252,386	0	165,035	165,035	0	87,351	87,351
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,263,446)	(1,263,446)	0	(848,265)	(848,265)	0	(415,181)	(415,181)
TOTAL ACCUMULATED DFIT			0	(620,384,411)	(620,384,411)	0	(417,324,887)	(417,324,887)	0	(203,059,524)	(203,059,524)
NET ELECTRIC UTILITY PLANT			1,403,922,776	1,052,940,462	2,456,863,238	961,329,009	687,390,734	1,648,719,743	442,593,767	365,549,728	808,143,495

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.198%	28.802%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.139%	32.861%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended June 30, 2019
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

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	1,403,922,776	1,052,940,462	2,456,863,238	961,329,009	687,390,734	1,648,719,743	442,593,767	365,549,728	808,143,495
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	509,591	1,330,441	1,840,032	458,917	912,616	1,371,533	50,674	417,825	468,499
4	Accumulated Amortization - AFUDC (182318)	(16,091)	(56,183)	(72,274)	(14,987)	(38,539)	(53,526)	(1,104)	(17,644)	(18,748)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(87,872)	0	(87,872)	87,872	0	87,872
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)	(3,214,897)	0	(3,214,897)	(1,030,319)	0	(1,030,319)	(2,184,578)	0	(2,184,578)
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)	1,818,717	0	1,818,717	0	0	0	1,818,717	0	1,818,717
99	ADFIT - Boulder Park Disallowed (190040)	164,069	0	164,069	0	0	0	164,069	0	164,069
99	Investment in WNP3 Exchange Power (124900, 124930)	510,031	0	510,031	510,031	0	510,031	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(91,717)	0	(91,717)	(91,717)	0	(91,717)	0	0	0
99	CDA Lake Settlement - WA (182382)	221,839	0	221,839	221,839	0	221,839	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(950,981)	0	(950,981)	(950,981)	0	(950,981)	0	0	0
99	CDA Lake Settlement - ID (186382)	40,010	0	40,010	0	0	0	40,010	0	40,010
99	ADFIT - CDA Lake Settlement - Direct (283382)	(54,989)	0	(54,989)	(46,587)	0	(46,587)	(8,402)	0	(8,402)
99	CDA CDR Fund - Direct (182324)	16,137	0	16,137	16,137	0	16,137	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	113,858	0	113,858	106,370	0	106,370	7,488	0	7,488
99	ADFIT - Spokane River Relicensing (283322)	(23,895)	0	(23,895)	(22,326)	0	(22,326)	(1,569)	0	(1,569)
99	Spokane River PM&Es (182323)	102,413	0	102,413	67,544	0	67,544	34,869	0	34,869
99	ADFIT - Spokane River PM&Es (283323)	(21,522)	0	(21,522)	(14,199)	0	(14,199)	(7,323)	0	(7,323)
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)	(2,130,663)	0	(2,130,663)	(981,378)	0	(981,378)	(1,149,285)	0	(1,149,285)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,295,865)	0	(6,295,865)	0	0	0	(6,295,865)	0	(6,295,865)
99	Colstrip-Regulatory Asset (182327)	844,491	0	844,491	0	0	0	844,491	0	844,491
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,274,486	0	1,274,486	0	0	0	1,274,486	0	1,274,486
99	Customer Deposits (235199)	(1,982,288)	0	(1,982,288)	(1,982,288)	0	(1,982,288)	0	0	0
C-WKC	Working Capital	70,400,518	0	70,400,518	47,676,767	0	47,676,767	22,723,751	0	22,723,751
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	62,159,248	1,274,258	63,433,506	44,945,950	874,077	45,820,027	17,213,298	400,181	17,613,479
	NET RATE BASE	1,466,082,024	1,054,214,720	2,520,296,744	#####	688,264,811	1,694,539,770	459,807,065	365,949,909	825,756,974

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 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)	264,097	264,097			264,097	264,097		172,693	172,693		91,404	91,404	
	Steam (ED-ID)	351,108	351,108		351,108	351,108	351,108				351,108		351,108	
	Steam (ED-WA)	347,241	347,241		347,241	347,241	347,241	347,241		347,241				
1	Hydro (ED-AN)	1,197,922	1,197,922			1,197,922	1,197,922		783,321	783,321		414,601	414,601	
1	Other (ED-AN)	909,607	909,607			909,607	909,607		594,792	594,792		314,815	314,815	
Total Electric Production		3,069,975	3,069,975			698,349	2,371,626	3,069,975	347,241	1,550,806	1,898,047	351,108	820,820	1,171,928
Electric Transmission														
1	ED-AN	1,232,655	1,232,655			1,232,655	1,232,655		806,033	806,033		426,622	426,622	
	ED-ID	81,647	81,647		81,647	81,647	81,647				81,647		81,647	
	ED-WA	42,053	42,053		42,053	42,053	42,053	42,053		42,053				
Total Electric Transmissic		1,356,355	1,356,355			123,700	1,232,655	1,356,355	42,053	806,033	848,086	81,647	426,622	508,269
Electric Distribution														
3	ED-AN	6,787	6,787			6,787	6,787		4,832	4,832		1,955	1,955	
	ED-ID	1,364,772	1,364,772		1,364,772	1,364,772	1,364,772				1,364,772		1,364,772	
	ED-WA	2,466,951	2,466,951		2,466,951	2,466,951	2,466,951	2,466,951		2,466,951				
Total Electric Distribution		3,838,510	3,838,510			3,831,723	6,787	3,838,510	2,466,951	4,832	2,471,783	1,364,772	1,955	1,366,727
Gas Underground Storage														
	GD-AN	53,657		53,657										
	GD-OR	9,604				9,604								
Total Gas Underground St		63,261		53,657		9,604								
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	481,299		481,299										
	GD-WA	1,016,789		1,016,789										
	GD-OR	718,098				718,098								
Total Gas Distribution		2,220,972		1,502,874		718,098								
General Plant														
4	ED-AN	246,550	246,550			246,550	246,550		169,121	169,121		77,429	77,429	
	ED-ID	41,112	41,112		41,112	41,112	41,112				41,112		41,112	
	ED-WA	74,561	74,561		74,561	74,561	74,561	74,561		74,561				
7,4	CD-AA	1,838,712	1,297,726	377,175	163,811	1,297,726	1,297,726		890,175	890,175		407,551	407,551	
9,4	CD-AN	80,860	62,968	17,892		62,968	62,968		43,193	43,193		19,775	19,775	
9	CD-ID	38,965	30,343	8,622		30,343	30,343				30,343		30,343	
9	CD-WA	136,202	106,065	30,137		106,065	106,065	106,065		106,065				
8	GD-AA	29,275		20,427	8,848									
	GD-AN	2,102		2,102										
	GD-ID	2,856		2,856										
	GD-WA	83,651		83,651										
	GD-OR	17,674			17,674									
Total General Plant		2,592,520	1,859,325	542,862	190,333	252,081	1,607,244	1,859,325	180,626	1,102,489	1,283,115	71,455	504,755	576,210
Total Depreciation Expense		13,141,593	10,124,165	2,099,393	918,035	4,905,853	5,218,312	10,124,165	3,036,871	3,464,160	6,501,031	1,868,982	1,754,152	3,623,134

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	28.802%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%
							31.405%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533			76,533	76,533		50,045	50,045		26,488	26,488	
1	Misc Intangible Plt (30300)	ED-AN	19,647	19,647			19,647	19,647		12,847	12,847		6,800	6,800	
Total Production/Transmission			96,180	96,180			96,180	96,180		62,892	62,892		33,288	33,288	
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013			2,013	2,013	2,013		2,013				
	Misc Intangible Plt (30300)	ED-WA	973	973			973	973	973		973				
Total Distribution			2,986	2,986			2,986	2,986	2,986		2,986				
General Plant - 303000															
7,4		CD-AA	63,636	44,913	13,054	5,669	44,913	44,913		30,808	30,808		14,105	14,105	
9,1		CD-AN	812	632	180		632	632		413	413		219	219	
		GD-ID	1,245		1,245										
		GD-WA	2,072		2,072										
		GD-OR	672			672									
Total General Plant - 303000			68,437	45,545	16,551	6,341	45,545	45,545		31,221	31,221		14,324	14,324	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	2,477,852	1,748,819	508,281	220,752	1,748,819	1,748,819		1,199,602	1,199,602		549,217	549,217	
9,4		CD-AN	7,528	5,862	1,666		5,862	5,862		4,021	4,021		1,841	1,841	
9,4		CD-ID	656	511	145		511	511				511		511	
9,4		CD-WA	318,934	248,363	70,571		248,363	248,363	248,363		248,363			0	
4		ED-AN	234,701	234,701			234,701	234,701		160,993	160,993		73,708	73,708	
		ED-ID	0	0			0	0				0		0	
		ED-WA	23,775	23,775			23,775	23,775	23,775		23,775				
8		GD-AA	11,620		8,108	3,512									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			3,075,066	2,262,031	588,771	224,264	2,262,031	2,262,031		272,138	1,364,616	1,636,754	511	624,766	625,277
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0		0										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	3,958	3,958			3,958	3,958		2,715	2,715		1,243	1,243	
		GD-OR	0			0									
Total General Plant - 390200, 396200			3,958	3,958	0	0	3,958	3,958		2,715	2,715		1,243	1,243	
Total Amortization Expense			3,246,627	2,410,700	605,322	230,605	2,410,700	2,410,700		275,124	1,461,444	1,736,568	511	673,621	674,132

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 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)	(70,216,906)	(70,216,906)			(70,216,906)	(70,216,906)		(45,914,835)	(45,914,835)		(24,302,071)	(24,302,071)
	Steam (ED-ID)	(83,028,108)	(83,028,108)		(83,028,108)	(83,028,108)	(83,028,108)				(83,028,108)		(83,028,108)
	Steam (ED-WA)	(155,791,014)	(155,791,014)		(155,791,014)	(155,791,014)	(155,791,014)	(155,791,014)		(155,791,014)			
1	Hydro (ED-AN)	(140,834,449)	(140,834,449)			(140,834,449)	(140,834,449)		(92,091,646)	(92,091,646)		(48,742,803)	(48,742,803)
1	Other (ED-AN)	(132,929,237)	(132,929,237)			(132,929,237)	(132,929,237)		(86,922,428)	(86,922,428)		(46,006,809)	(46,006,809)
Total Electric Production		(582,799,714)	(582,799,714)		(238,819,122)	(343,980,592)	(582,799,714)	(155,791,014)	(224,928,909)	(380,719,923)	(83,028,108)	(119,051,683)	(202,079,791)
Electric Transmission													
1	ED-AN	(200,607,729)	(200,607,729)			(200,607,729)	(200,607,729)		(131,177,394)	(131,177,394)		(69,430,335)	(69,430,335)
	ED-ID	(8,094,369)	(8,094,369)		(8,094,369)	(8,094,369)	(8,094,369)				(8,094,369)		(8,094,369)
	ED-WA	(14,986,243)	(14,986,243)		(14,986,243)	(14,986,243)	(14,986,243)	(14,986,243)		(14,986,243)			
Total Electric Transmissic		(223,688,341)	(223,688,341)		(23,080,612)	(200,607,729)	(223,688,341)	(14,986,243)	(131,177,394)	(146,163,637)	(8,094,369)	(69,430,335)	(77,524,704)
Electric Distribution													
3	ED-AN	(210,458)	(210,458)			(210,458)	(210,458)		(149,842)	(149,842)		(60,616)	(60,616)
	ED-ID	(224,632,653)	(224,632,653)		(224,632,653)	(224,632,653)	(224,632,653)				(224,632,653)		(224,632,653)
	ED-WA	(359,411,355)	(359,411,355)		(359,411,355)	(359,411,355)	(359,411,355)	(359,411,355)		(359,411,355)			
Total Electric Distribution		(584,254,466)	(584,254,466)		(584,044,008)	(210,458)	(584,254,466)	(359,411,355)	(149,842)	(359,561,197)	(224,632,653)	(60,616)	(224,693,269)
Gas Underground Storage													
	GD-AN	(16,822,692)	(16,822,692)										
	GD-OR	(1,216,063)		(1,216,063)		(1,216,063)							
Total Gas Underground S		(18,038,755)		(16,822,692)		(1,216,063)							
Gas Distribution													
	GD-AN	(1,820,098)	(1,820,098)										
	GD-ID	(81,743,636)	(81,743,636)										
	GD-WA	(151,624,943)	(151,624,943)										
	GD-OR	(114,911,529)		(114,911,529)									
Total Gas Distribution		(350,100,206)		(235,188,677)		(114,911,529)							
General Plant													
4	ED-AN	(34,630,642)	(34,630,642)			(34,630,642)	(34,630,642)		(23,754,889)	(23,754,889)		(10,875,753)	(10,875,753)
	ED-ID	(10,465,399)	(10,465,399)		(10,465,399)	(10,465,399)	(10,465,399)				(10,465,399)		(10,465,399)
	ED-WA	(19,742,984)	(19,742,984)		(19,742,984)	(19,742,984)	(19,742,984)	(19,742,984)		(19,742,984)			
7,4	CD-AA	(72,209,745)	(50,964,194)	(14,812,385)	(6,433,166)	(50,964,194)	(50,964,194)		(34,958,889)	(34,958,889)		(16,005,305)	(16,005,305)
9,4	CD-AN	(9,833,420)	(7,657,579)	(2,175,841)		(7,657,579)	(7,657,579)		(5,252,716)	(5,252,716)		(2,404,863)	(2,404,863)
9	CD-ID	(6,239,483)	(4,858,873)	(1,380,610)		(4,858,873)	(4,858,873)				(4,858,873)		(4,858,873)
9	CD-WA	(5,005,071)	(3,897,599)	(1,107,472)		(3,897,599)	(3,897,599)	(3,897,599)		(3,897,599)			
8	GD-AA	(1,731,300)		(1,208,032)	(523,268)								
	GD-AN	(3,227,392)		(3,227,392)									
	GD-ID	(1,985,152)		(1,985,152)									
	GD-WA	(8,130,900)		(8,130,900)									
	GD-OR	(4,742,307)		(4,742,307)									
Total General Plant		(177,943,795)	(132,217,270)	(34,027,784)	(11,698,741)	(38,964,855)	(93,252,415)	(132,217,270)	(23,640,583)	(63,966,494)	(87,607,077)	(15,324,272)	(29,285,921)
Total Accumulated Depr		(1,936,825,277)	(1,522,959,791)	(286,039,153)	(127,826,333)	(884,908,597)	(638,051,194)	(1,522,959,791)	(553,829,195)	(420,222,639)	(974,051,834)	(331,079,402)	(217,828,555)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Ratio			
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1		65.390%		34.610%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	71.198%		28.802%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%		31.405%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,399,088)	(12,399,088)			(12,399,088)	(12,399,088)		(8,107,764)	(8,107,764)		(4,291,324)	(4,291,324)	
1	Misc Intangible Plt (3030 ED-AN	(1,956,879)	(1,956,879)			(1,956,879)	(1,956,879)		(1,279,603)	(1,279,603)		(677,276)	(677,276)	
Total Production/Transmission		(14,355,967)	(14,355,967)			(14,355,967)	(14,355,967)		(9,387,367)	(9,387,367)		(4,968,600)	(4,968,600)	
Distribution														
	Franchises (302000) ED-WA	(228,765)	(228,765)			(228,765)	(228,765)		(228,765)	(228,765)				
	Misc Intangible Plt (3030 ED-WA	(45,846)	(45,846)			(45,846)	(45,846)		(45,846)	(45,846)				
Total Distribution		(274,611)	(274,611)			(274,611)	(274,611)		(274,611)	(274,611)				
General Plant - 303000														
7,4	CD-AA	(3,486,507)	(2,460,707)	(715,187)	(310,613)		(2,460,707)	(2,460,707)		(1,687,922)	(1,687,922)		(772,785)	(772,785)
9,1	CD-AN	(110,957)	(86,405)	(24,552)			(86,405)	(86,405)		(56,500)	(56,500)		(29,905)	(29,905)
	GD-ID	(108,179)		(108,179)										
	GD-WA	(227,548)		(227,548)										
	GD-OR	(100,453)			(100,453)									
Total General Plant - 303000		(4,033,644)	(2,547,112)	(1,075,466)	(411,066)		(2,547,112)	(2,547,112)		(1,744,422)	(1,744,422)		(802,690)	(802,690)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(77,011,945)	(54,353,489)	(15,797,461)	(6,860,995)		(54,353,489)	(54,353,489)		(37,283,776)	(37,283,776)		(17,069,713)	(17,069,713)
9,4	CD-AN	(56,688)	(44,145)	(12,543)			(44,145)	(44,145)		(30,281)	(30,281)		(13,864)	(13,864)
9	CD-ID	(32,523)	(25,327)	(7,196)		(25,327)	(25,327)					(25,327)	(25,327)	
9	CD-WA	(2,523,645)	(1,965,238)	(558,407)		(1,965,238)	(1,965,238)		(1,965,238)			0	0	
4	ED-AN	(5,247,717)	(5,247,717)				(5,247,717)	(5,247,717)		(3,599,671)	(3,599,671)		(1,648,046)	(1,648,046)
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(1,367,959)	(1,367,959)			(1,367,959)	(1,367,959)	(1,367,959)						
8	GD-AA	(576,263)		(402,093)	(174,170)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(86,816,740)	(63,003,875)	(16,777,700)	(7,035,165)		(3,358,524)	(59,645,351)	(63,003,875)	(3,333,197)	(40,913,728)	(42,281,687)	(25,327)	(18,731,623)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0	0	
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(166,837)	(166,837)				(166,837)	(166,837)		(114,442)	(114,442)		(52,395)	(52,395)
	ED-WA	0	0				0	0		0	0			
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(166,837)	(166,837)	0	0		0	(166,837)	(166,837)	0	(114,442)	(114,442)	0	(52,395)
Total Accumulated Amortization		(105,647,799)	(80,348,402)	(17,853,166)	(7,446,231)		(3,633,135)	(76,715,267)	(80,348,402)	(3,607,808)	(52,159,959)	(53,802,529)	(25,327)	(24,555,308)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	503,018	117,965	362,279	22,774	503,018	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,027,039	714,277	340,480	523,759	1,578,516	202,956	96,745	148,822	448,523	0	0	0
	TOTAL ACCOUNT	16,073,760	832,242	702,759	7,559,573	9,094,574	2,961,534	96,745	2,187,113	5,245,392	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,436,158	1,101,738	2,685,257	4,649,163	8,436,158	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,380,377	0	0	0	0	19,380,377	0	0	19,380,377	0	0	0
99	GD-OR / AS	3,751,715	0	0	0	0	0	0	0	0	3,751,715	0	3,751,715
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,891,830	0	0	79,676,796	79,676,796	0	0	23,157,501	23,157,501	0	10,057,533	10,057,533
9	CD-WA / ID / AN	30,860,124	10,030,351	5,716,099	8,285,254	24,031,704	2,850,045	1,624,185	2,354,190	6,828,420	0	0	0
	TOTAL ACCOUNT	175,320,204	11,132,089	8,401,356	92,611,213	112,144,658	22,230,422	1,624,185	25,511,691	49,366,298	3,751,715	10,057,533	13,809,248
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,208,427	483,438	891	1,724,098	2,208,427	0	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	0
99	GD-OR / AS	1,820	0	0	0	0	0	0	0	0	1,820	0	1,820
8	GD-AA	256,805	0	0	0	0	0	0	179,188	179,188	0	77,617	77,617
7	CD-AA	87,574,945	0	0	61,808,645	61,808,645	0	0	17,964,248	17,964,248	0	7,802,052	7,802,052
9	CD-WA / ID / AN	5,883,821	4,295,721	63,099	223,088	4,581,908	1,220,595	17,929	63,389	1,301,913	0	0	0
	TOTAL ACCOUNT	96,739,051	4,779,159	63,990	63,755,831	68,598,980	2,033,828	17,929	18,206,825	20,258,582	1,820	7,879,669	7,881,489
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,019,808	22,503,380	9,556,425	14,960,003	47,019,808	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,590,189	0	0	0	0	9,255,214	2,515,238	1,819,737	13,590,189	0	0	0
99	GD-OR / AS	3,951,895	0	0	0	0	0	0	0	0	3,951,895	0	3,951,895
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	653,389
9	CD-WA / ID / AN	6,745,563	1,965,149	789,796	2,498,027	5,252,972	558,382	224,414	709,795	1,492,591	0	0	0
	TOTAL ACCOUNT	78,688,441	24,468,529	10,346,221	22,634,246	57,448,996	9,813,596	2,739,652	4,066,723	16,619,971	3,951,895	667,579	4,619,474

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,990,420	247,797	174,826	3,463,567	3,886,190	70,410	49,675	984,145	1,104,230	0	0	
		TOTAL ACCOUNT	5,495,118	248,777	176,172	3,853,137	4,278,086	158,570	49,675	984,145	1,192,390	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,607,524	703,615	204,716	4,699,193	5,607,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,450,525	0	0	0	0	1,798,967	273,667	377,891	2,450,525	0	0	
99		GD-OR / AS	860,198	0	0	0	0	0	0	0	0	860,198	860,198	
8		GD-AA	5,006,696	0	0	0	0	0	0	3,493,472	3,493,472	0	1,513,224	
7		CD-AA	13,043,420	0	0	9,205,785	9,205,785	0	0	2,675,597	2,675,597	0	1,162,038	
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
		TOTAL ACCOUNT	28,113,974	712,874	961,325	14,031,231	15,705,430	1,801,598	488,652	6,582,834	8,873,084	860,198	2,675,262	3,535,460
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	115,536	0	0	115,536	115,536	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	115,536	0	0	115,536	115,536	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,401,506	354,458	13,580	1,033,468	1,401,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	124,647	0	0	0	0	29,730	0	94,917	124,647	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,340,757	354,458	13,580	2,140,495	2,508,533	29,730	0	559,827	589,557	40,917	201,750	242,667
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,075,453	14,047,229	9,501,623	8,526,601	32,075,453	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		TOTAL ACCOUNT	38,084,869	14,299,603	9,856,685	9,370,333	33,526,621	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 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	49,707,248	10,795,851	6,452,618	32,458,779	49,707,248	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	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	51,479,617	0	0	36,333,284	36,333,284	0	0	10,560,014	10,560,014	0	4,586,319	
9		CD-WA/ ID / AN	17,762,741	6,192,470	2,909,459	4,730,450	13,832,379	1,759,542	826,700	1,344,120	3,930,362	0	0	
		TOTAL ACCOUNT	121,631,458	16,988,321	9,362,077	73,522,513	99,872,911	2,461,266	1,135,291	12,279,860	15,876,417	1,133,063	4,749,067	5,882,130
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	615,864	0	0	434,665	434,665	0	0	126,332	126,332	0	54,867	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	820,396	0	13,522	621,411	634,933	0	1,897	126,332	128,229	2,367	54,867	57,234
		TOTAL GENERAL PLANT	564,423,564	73,816,052	39,897,687	290,215,519	403,929,258	43,946,549	7,102,599	71,568,104	122,617,252	10,658,995	27,218,059	37,877,054

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	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	25,017,931	639,169	0	18,737,337	19,376,506	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	15,415,754	1,432,132	0	13,983,622	15,415,754	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	705,019	0	0	0	0	0	0	491,934	491,934	0	213,085	
7		CD-AA	101,651,172	0	0	71,743,364	71,743,364	0	0	20,851,705	20,851,705	0	9,056,103	
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	118,232,279	1,432,132	32,734	86,052,728	87,517,594	0	9,301	21,436,196	21,445,497	0	9,269,188	9,269,188
	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	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	2,596,104	0	0	1,832,278	1,832,278	0	0	532,539	532,539	0	231,287	231,287
9		CD-WA / ID / AN	18,911,625	14,727,050	0	0	14,727,050	4,184,575	0	0	4,184,575	0	0	0
		TOTAL ACCOUNT	21,507,729	14,727,050	0	1,832,278	16,559,328	4,184,575	0	532,539	4,717,114	0	231,287	231,287
		TOTAL	296,125,305	16,798,351	32,734	199,338,802	216,169,887	5,207,169	788,906	51,308,738	57,304,813	426,123	22,224,482	22,650,605

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 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	(86,132,156)	(60,790,353)	(17,668,289)	(7,673,514)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(780,053)	(607,451)	(172,602)	0
7	282919	CD-AA	(1,427,167)	(1,007,266)	(292,755)	(127,146)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
Total			(88,605,382)	(62,592,812)	(18,188,212)	(7,824,358)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,702,091	3,702,091	0	0	0	0	3,702,091
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	(18,594)	(18,594)	0	0	0	0	(18,594)
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,234,157	23,577,617	0	72,811,774	47,676,767	22,723,751	1,557,390	853,866	0
TOTAL		49,234,157	23,577,617	3,683,528	76,495,302	47,676,767	22,723,751	1,557,390	853,866	3,683,528

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						