

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,274,557	11,184,309	4,090,248
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,274,557	11,184,309	4,090,248
E-APL	Electric Net Rate Base	2,515,684,223	1,692,826,743	822,857,480
	RATE OF RETURN	0.607%	0.661%	0.497%

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 May 31, 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	5-01-2019 thru 05-31-2019	391,935	257,680	134,255
		Percent		100.000%	65.746%	34.254%
3	E-OPS	Direct Distribution Operating Expense	5-01-2019 thru 05-31-2019	2,839,563	2,031,812	807,751
		Percent		100.000%	71.554%	28.446%
	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 May 31, 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
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

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
ELECTRIC ALLOCATION PERCENTAGES

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	04-01-2019 thru 05-31-2019	1,205,119,774	824,689,335	380,430,439	
				100.000%	68.432%	31.568%	
11		Book Depreciation Percent	5-01-2019 thru 05-31-2019	10,090,932	6,477,032	3,613,900	
				100.000%	64.187%	35.813%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	04-01-2019 thru 05-31-2019	3,069,964,536 100.000%	2,060,704,095 67.125%	1,009,260,441 32.875%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2019 thru 05-31-2019	271,948,793 100.000%	185,437,423 68.188%	86,511,370 31.812%
14		Net Allocated Schedule M's - AMA Percent	5-01-2019 thru 05-31-2019	-5,312,045 100.000%	-3,577,841 67.353%	-1,734,204 32.647%
99	Input	Not Allocated		0.000%	0.000%	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	24,116,780	0	24,116,780	16,388,720	0	16,388,720	7,728,060	0	7,728,060
99	442200	Commercial - Firm & Int.	24,228,763	0	24,228,763	17,466,215	0	17,466,215	6,762,548	0	6,762,548
1	442300	Industrial	9,246,825	0	9,246,825	5,038,048	0	5,038,048	4,208,777	0	4,208,777
99	444000	Public Street & Highway Lighting	637,669	0	637,669	415,311	0	415,311	222,358	0	222,358
99	448000	Interdepartmental Revenue	110,346	0	110,346	93,338	0	93,338	17,008	0	17,008
99	499XXX	Unbilled Revenue	1,271,520	0	1,271,520	1,129,762	0	1,129,762	141,758	0	141,758
		TOTAL SALES TO ULTIMATE CUSTOMERS	59,611,903	0	59,611,903	40,531,394	0	40,531,394	19,080,509	0	19,080,509
1	447XXX	Sales for Resale	0	9,292,785	9,292,785	0	6,076,552	6,076,552	0	3,216,233	3,216,233
		TOTAL SALES OF ELECTRICITY	59,611,903	9,292,785	68,904,688	40,531,394	6,076,552	46,607,946	19,080,509	3,216,233	22,296,742
		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	(206,672)	0	(206,672)	(128,334)	0	(128,334)	(78,338)	0	(78,338)
99	451000	Miscellaneous Service Revenue	32,297	0	32,297	17,969	0	17,969	14,328	0	14,328
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	242,016	14,534	256,550	124,322	9,504	133,826	117,694	5,030	122,724
1	454100	Rent from Trnsmmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	2,521,473	6,752,488	9,273,961	2,071,273	4,415,452	6,486,725	450,200	2,337,036	2,787,236
		TOTAL OTHER OPERATING REVENUE	2,595,583	6,806,272	9,401,855	2,088,300	4,450,622	6,538,922	507,283	2,355,650	2,862,933
		TOTAL ELECTRIC REVENUE	62,207,486	16,099,057	78,306,543	42,619,694	10,527,174	53,146,868	19,587,792	5,571,883	25,159,675

			***** 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	59,694	59,694	0	39,034	39,034	0	20,660	20,660
1	501XXX	Fuel	0	1,273,499	1,273,499	0	832,741	832,741	0	440,758	440,758
1	502000	Steam Expense	0	307,452	307,452	0	201,043	201,043	0	106,409	106,409
1	505000	Electric Expense	0	35,487	35,487	0	23,205	23,205	0	12,282	12,282
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	81,916	81,916	0	53,565	53,565	0	28,351	28,351
1	507000	Rent	0	2,100	2,100	0	1,373	1,373	0	727	727
MAINTENANCE											
1	510000	Supervision & Engineering	0	48,770	48,770	0	31,891	31,891	0	16,879	16,879
1	511000	Structures	0	57,680	57,680	0	37,717	37,717	0	19,963	19,963
1	512000	Boiler Plant	0	893,620	893,620	0	584,338	584,338	0	309,282	309,282
1	513000	Electric Plant	0	555,992	555,992	0	363,563	363,563	0	192,429	192,429
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	208,319	208,319	0	136,220	136,220	0	72,099	72,099
TOTAL STEAM POWER GENERATION EXP			0	3,524,529	3,524,529	0	2,304,690	2,304,690	0	1,219,839	1,219,839
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	298,157	298,157	0	194,965	194,965	0	103,192	103,192
1	536000	Water for Power	0	107,015	107,015	0	69,977	69,977	0	37,038	37,038
1	537000	Hydraulic Expense	533,727	415,981	949,708	350,135	272,010	622,145	183,592	143,971	327,563
1	538000	Electric Expense	0	672,814	672,814	0	439,953	439,953	0	232,861	232,861
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	148,093	148,093	0	96,838	96,838	0	51,255	51,255
1	540000	Rent	(1,242,800)	114,920	(1,127,880)	(812,667)	75,146	(737,521)	(430,133)	39,774	(390,359)
1	540100	MT Trust Funds Land Settlement Rents	1,657,309	0	1,657,309	1,083,717	0	1,083,717	573,592	0	573,592
MAINTENANCE											
1	541000	Supervision & Engineering	0	71,487	71,487	0	46,745	46,745	0	24,742	24,742
1	542000	Structures	0	130,282	130,282	0	85,191	85,191	0	45,091	45,091
1	543000	Reservoirs, Dams, & Waterways	0	57,048	57,048	0	37,304	37,304	0	19,744	19,744
1	544000	Electric Plant	0	200,442	200,442	0	131,069	131,069	0	69,373	69,373
1	545000	Miscellaneous Hydraulic Plant	0	84,930	84,930	0	55,536	55,536	0	29,394	29,394
TOTAL HYDRO POWER GENERATION EXP			948,236	2,301,169	3,249,405	621,185	1,504,734	2,125,919	327,051	796,435	1,123,486
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	7,558	7,558	0	4,942	4,942	0	2,616	2,616
1	547XXX	Fuel	0	1,862,248	1,862,248	0	1,217,724	1,217,724	0	644,524	644,524
1	548000	Generation Expense	0	281,697	281,697	0	184,202	184,202	0	97,495	97,495
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	102,974	102,974	0	67,335	67,335	0	35,639	35,639
1	550000	Rent	0	3,533	3,533	0	2,310	2,310	0	1,223	1,223
MAINTENANCE											
1	551000	Supervision & Engineering	0	55,632	55,632	0	36,378	36,378	0	19,254	19,254
1	552000	Structures	0	14,804	14,804	0	9,680	9,680	0	5,124	5,124
1	553000	Generating & Electric Equipment	0	448,695	448,695	0	293,402	293,402	0	155,293	155,293
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	24,822	24,822	0	16,231	16,231	0	8,591	8,591
TOTAL OTHER POWER GENERATION EXP			0	2,801,963	2,801,963	0	1,832,204	1,832,204	0	969,759	969,759

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-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
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	949,743	9,609,219	10,558,962	0	6,283,469	6,283,469	949,743	3,325,750	4,275,493
1	556000	System Control & Load Dispatching	0	65,359	65,359	0	42,738	42,738	0	22,621	22,621
E-557	557XXX	Other Expense	713,251	4,746,189	5,459,440	(2,600)	3,103,533	3,100,933	715,851	1,642,656	2,358,507
TOTAL OTHER POWER SUPPLY EXPENSE			1,662,994	14,420,767	16,083,761	(2,600)	9,429,740	9,427,140	1,665,594	4,991,027	6,656,621
TOTAL PRODUCTION OPERATING EXP			2,611,230	23,048,428	25,659,658	618,585	15,071,368	15,689,953	1,992,645	7,977,060	9,969,705
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	226,671	226,671	0	148,220	148,220	0	78,451	78,451
1	561000	Load Dispatching	0	333,850	333,850	0	218,305	218,305	0	115,545	115,545
1	562000	Station Expense	0	27,267	27,267	0	17,830	17,830	0	9,437	9,437
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	24,035	24,035	0	15,716	15,716	0	8,319	8,319
1	565XXX	Transmission of Electricity by Others	0	1,443,878	1,443,878	0	944,152	944,152	0	499,726	499,726
1	566000	Miscellaneous Transmission Expense	0	216,557	216,557	0	141,607	141,607	0	74,950	74,950
1	567000	Rent	0	8,504	8,504	0	5,561	5,561	0	2,943	2,943
MAINTENANCE											
1	568000	Supervision & Engineering	0	59,910	59,910	0	39,175	39,175	0	20,735	20,735
1	569000	Structures	0	62,340	62,340	0	40,764	40,764	0	21,576	21,576
1	570000	Station Equipment	0	149,214	149,214	0	97,571	97,571	0	51,643	51,643
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	219	69,931	70,150	0	45,728	45,728	219	24,203	24,422
1	572000	Underground Lines	45	(1)	44	45	(1)	44	0	0	0
1	573000	Service Miscellaneous	0	13,601	13,601	0	8,894	8,894	0	4,707	4,707
TOTAL TRANSMISSION OPERATING EXP			264	2,635,757	2,636,021	45	1,723,522	1,723,567	219	912,235	912,454

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-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
E-DEPX		Depreciation Expense-Production	697,646	2,372,268	3,069,914	346,899	1,551,226	1,898,125	350,747	821,042	1,171,789
E-DEPX		Depreciation Expense-Transmission	123,645	1,228,705	1,352,350	42,029	803,450	845,479	81,616	425,255	506,871
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	(20,646)	0	(20,646)	0	0	0	(20,646)	0	(20,646)
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,988	0	16,988	12,957	0	12,957	4,031	0	4,031
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	(157,628)	0	(157,628)	0	0	0	(157,628)	0	(157,628)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(179,706)	0	(179,706)	(126,491)	0	(126,491)	(53,215)	0	(53,215)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	127,151	0	127,151	0	0	0	127,151	0	127,151
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	(6,810)	0	(6,810)	(6,810)	0	(6,810)	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	2,205,427	2,205,427	0	1,442,129	1,442,129	0	763,298	763,298
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	947,669	5,994,945	6,942,614	483,195	3,920,094	4,403,289	464,474	2,074,851	2,539,325
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	3,559,163	31,679,130	35,238,293	1,101,825	20,714,984	21,816,809	2,457,338	10,964,146	13,421,484

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	86,258	353,691	439,949	56,311	253,080	309,391	29,947	100,611	130,558
3	582000	Station Expense	89,091	4,636	93,727	49,056	3,317	52,373	40,035	1,319	41,354
3	583000	Overhead Line Expense	140,661	40,378	181,039	80,788	28,892	109,680	59,873	11,486	71,359
3	584000	Underground Line Expense	202,953	0	202,953	114,575	0	114,575	88,378	0	88,378
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1,313	0	1,313	1,313	0	1,313	0	0	0
3	586000	Meter Expense	206,615	(425)	206,190	175,900	(304)	175,596	30,715	(121)	30,594
3	587000	Customer Installations Expense	87,288	18,928	106,216	63,936	13,544	77,480	23,352	5,384	28,736
3	588000	Miscellaneous Distribution Expense	690,713	515,741	1,206,454	536,459	369,033	905,492	154,254	146,708	300,962
3	589000	Rent	(7)	25,958	25,951	(8)	18,574	18,566	1	7,384	7,385
MAINTENANCE:											
3	590000	Supervision & Engineering	32,637	74,183	106,820	14,253	53,081	67,334	18,384	21,102	39,486
3	591000	Structures	110,827	(1)	110,826	60,097	(1)	60,096	50,730	0	50,730
3	592000	Station Equipment	55,860	12,673	68,533	31,236	9,068	40,304	24,624	3,605	28,229
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	989,360	0	989,360	718,138	0	718,138	271,222	0	271,222
3	594000	Underground Lines	68,862	0	68,862	61,358	0	61,358	7,504	0	7,504
3	595000	Line Transformers	38,210	0	38,210	35,372	0	35,372	2,838	0	2,838
3	596000	Street Light & Signal System Maintenance Exp	6,809	0	6,809	5,407	0	5,407	1,402	0	1,402
3	597000	Meters	1,619	0	1,619	812	0	812	807	0	807
3	598000	Miscellaneous Distribution Expense	30,494	19,095	49,589	26,808	13,663	40,471	3,686	5,432	9,118
TOTAL DISTRIBUTION OPERATING EXP			2,839,563	1,064,857	3,904,420	2,031,811	761,947	2,793,758	807,752	302,910	1,110,662
E-DEPX		Depreciation Expense-Distribution	3,802,805	5,006	3,807,811	2,444,787	3,582	2,448,369	1,358,018	1,424	1,359,442
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,743	0	2,743	2,743	0	2,743	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,970,346	0	3,970,346	3,446,894	0	3,446,894	523,452	0	523,452
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,775,894	5,006	7,780,900	5,894,424	3,582	5,898,006	1,881,470	1,424	1,882,894
TOTAL DISTRIBUTION EXPENSES			10,615,457	1,069,863	11,685,320	7,926,235	765,529	8,691,764	2,689,222	304,334	2,993,556

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	16,031	16,031	0	10,540	10,540	0	5,491	5,491
2	902000	Meter Reading Expenses	218,096	20,045	238,141	203,627	13,179	216,806	14,469	6,866	21,335
2	903XXX	Customer Records & Collection Expenses	263,443	706,887	970,330	183,668	464,750	648,418	79,775	242,137	321,912
2	904000	Uncollectible Accounts	54,361	189,246	243,607	17,566	124,422	141,988	36,795	64,824	101,619
2	905000	Misc Customer Accounts	0	13,631	13,631	0	8,962	8,962	0	4,669	4,669
TOTAL CUSTOMER ACCOUNTS EXPENSES			535,900	945,840	1,481,740	404,861	621,853	1,026,714	131,039	323,987	455,026
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,898,460	21,646	2,920,106	2,228,759	14,231	2,242,990	669,701	7,415	677,116
2	909000	Advertising	2,077	75,740	77,817	2,077	49,796	51,873	0	25,944	25,944
2	910000	Misc Customer Service & Info Exp	0	9,625	9,625	0	6,328	6,328	0	3,297	3,297
TOTAL CUSTOMER SERVICE & INFO EXP			2,900,537	107,011	3,007,548	2,230,836	70,355	2,301,191	669,701	36,656	706,357
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	60,503	2,596,869	2,657,372	46,539	1,781,322	1,827,861	13,964	815,547	829,511
4	921000	Office Supplies & Expenses	968	438,848	439,816	968	301,028	301,996	0	137,820	137,820
4	922000	Admin Exp Transferred--Credit	0	(10,060)	(10,060)	0	(6,901)	(6,901)	0	(3,159)	(3,159)
4	923000	Outside Services Employed	15,465	1,028,913	1,044,378	11,576	705,783	717,359	3,889	323,130	327,019
4	924000	Property Insurance Premium	0	111,804	111,804	0	76,692	76,692	0	35,112	35,112
4	925XXX	Injuries and Damages	(6)	363,398	363,392	(3)	249,273	249,270	(3)	114,125	114,122
4	926XXX	Employee Pensions and Benefits	0	233,763	233,763	0	160,350	160,350	0	73,413	73,413
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	370,235	280,052	650,287	227,593	183,126	410,719	142,642	96,926	239,568
4	930000	Miscellaneous General Expenses	17,349	403,140	420,489	14,528	276,534	291,062	2,821	126,606	129,427
4	931000	Rents	862	17,249	18,111	0	11,832	11,832	862	5,417	6,279
4	935000	Maintenance of General Plant	97,720	1,096,182	1,193,902	53,062	751,926	804,988	44,658	344,256	388,914
TOTAL ADMIN & GEN OPERATING EXP			563,196	6,560,158	7,123,354	354,263	4,490,965	4,845,228	208,933	2,069,193	2,278,126

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-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
E-DEPX		Depreciation Expense-General	263,481	1,589,122	1,852,603	192,356	1,090,058	1,282,414	71,125	499,064	570,189
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	271,730	1,934,933	2,206,663	271,219	1,327,267	1,598,486	511	607,666	608,177
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	(959,356)	0	(959,356)	(586,114)	0	(586,114)	(373,242)	0	(373,242)
99	407311	Regulatory Debit - AFUDC Amortization	157	852	1,009	153	572	725	4	280	284
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	60,435	0	60,435	60,435	0	60,435	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Credit - AMI	(536,957)	0	(536,957)	(536,957)	0	(536,957)	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			(900,510)	3,574,410	2,673,900	(598,908)	2,451,833	1,852,925	(301,602)	1,122,577	820,975
TOTAL ADMIN & GENERAL EXPENSES			(337,314)	10,134,568	9,797,254	(244,645)	6,942,798	6,698,153	(92,669)	3,191,770	3,099,101
TOTAL EXPENSES BEFORE FIT			17,273,743	43,936,412	61,210,155	11,419,112	29,115,519	40,534,631	5,854,631	14,820,893	20,675,524
NET OPERATING INCOME (LOSS) BEFORE FIT					17,096,388			12,612,237			4,484,151
E-FIT		FEDERAL INCOME TAX			1,957,761			1,305,626			652,135
E-FIT		DEFERRED FEDERAL INCOME TAX			(95,531)			148,719			(244,250)
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
ELECTRIC NET OPERATING INCOME (LOSS)					15,274,557			11,184,309			4,090,248

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.554%	28.446%
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 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
1	456000	Other Electric Rev-Miscellaneous	3,600	97,660	101,260	3,400	63,860	67,260	200	33,800	34,000
1	456010	Other Electric Rev-Financial	0	781,355	781,355	0	510,928	510,928	0	270,427	270,427
1	456015	Other Electric Rev-CT Fuel Sales	0	2,561,606	2,561,606	0	1,675,034	1,675,034	0	886,572	886,572
1	456016	Other Electric Rev-Resource Opt	0	141,546	141,546	0	92,557	92,557	0	48,989	48,989
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	34,635	34,635	0	22,648	22,648	0	11,987	11,987
1	456020	Other Electric Rev-Sale of Excess	0	21,159	21,159	0	13,836	13,836	0	7,323	7,323
1	456030	Other Electric Rev-Clearwater	0	144,450	144,450	0	94,456	94,456	0	49,994	49,994
1	456100	Transmission Revenue of Others	0	801,805	801,805	0	524,300	524,300	0	277,505	277,505
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	184,130	184,130	0	120,403	120,403	0	63,727	63,727
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	153,570	0	153,570	153,570	0	153,570	0	0	0
1	456328	Residential Decoupling Deferral	863,784	0	863,784	780,147	0	780,147	83,637	0	83,637
1	456329	Amortization Res Decoupling Deferral	304,862	0	304,862	173,739	0	173,739	131,123	0	131,123
1	456338	Non-res Decoupling Deferred Rev	1,288,264	0	1,288,264	1,040,897	0	1,040,897	247,367	0	247,367
1	456339	Amortization Non-res Decoupling	(135,847)	0	(135,847)	(89,439)	0	(89,439)	(46,408)	0	(46,408)
1	456380	Other Electric Revenue-Clearwater	30,050	0	30,050	0	0	0	30,050	0	30,050
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	(364,286)	(364,286)	0	(238,207)	(238,207)	0	(126,079)	(126,079)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	364,286	364,286	0	238,207	238,207	0	126,079	126,079
1	456730	Other Elec Rev-Intraco Thermal	0	1,761,392	1,761,392	0	1,151,774	1,151,774	0	609,618	609,618
TOTAL ACCOUNT 456			2,521,473	6,752,489	9,273,962	2,071,272	4,415,452	6,486,724	450,201	2,337,037	2,787,238

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 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
1	55500/555100	Purchased Power	0	9,023,456	9,023,456	0	5,900,438	5,900,438	0	3,123,018	3,123,018
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	216,634	216,634	0	141,657	141,657	0	74,977	74,977
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	949,743	0	949,743	0	0	0	949,743	0	949,743
1	555550	Non Monetary - Exchange Power	0	22,739	22,739	0	14,869	14,869	0	7,870	7,870
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	162,260	162,260	0	106,102	106,102	0	56,158	56,158
1	555710	Intercompany Purchase	0	184,130	184,130	0	120,403	120,403	0	63,727	63,727
TOTAL ACCOUNT 555			949,743	9,609,219	10,558,962	0	6,283,469	6,283,469	949,743	3,325,750	4,275,493

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 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
1	557000	Other Expenses	1,205	670,306	671,511	1,205	438,313	439,518	0	231,993	231,993
1	557010	Other Power Supply Expense - Financial	0	1,134,947	1,134,947	0	742,142	742,142	0	392,805	392,805
1	557018	Merchandise Processing Fee	0	4,417	4,417	0	2,888	2,888	0	1,529	1,529
1	557150	Fuel - Economic Dispatch	0	(83,446)	(83,446)	0	(54,565)	(54,565)	0	(28,881)	(28,881)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	112,004	0	112,004	0	0	0	112,004	0	112,004
1	557165	Other Resource Costs-CAISO Charges	0	2,320	2,320	0	1,517	1,517	0	803	803
1	557170	Broker Fees - Power	0	27,810	27,810	0	18,185	18,185	0	9,625	9,625
1	557171	REC Broker Fees	0	3,219	3,219	0	2,105	2,105	0	1,114	1,114
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	90,922	0	90,922	90,922	0	90,922	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(136,185)	0	(136,185)	(136,185)	0	(136,185)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,276,671	0	1,276,671	0	0	0	1,276,671	0	1,276,671
99	557390	Idaho PCA Amortization	(699,589)	0	(699,589)	0	0	0	(699,589)	0	(699,589)
1	557395	Optional Renewable Power Expense Offset	0	37	37	0	24	24	0	13	13
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	2,986,579	2,986,579	0	1,952,924	1,952,924	0	1,033,655	1,033,655
TOTAL ACCOUNT 557			713,251	4,746,189	5,459,440	(2,600)	3,103,533	3,100,933	715,851	1,642,656	2,358,507

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 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
2	908000	Customer Assistance Expense	31,639	21,646	53,285	25,426	14,231	39,657	6,213	7,415	13,628
99	908600	Public Purpose Tariff Rider Expense Offset	2,849,596	0	2,849,596	2,115,702	0	2,115,702	733,894	0	733,894
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	17,225	0	17,225	87,631	0	87,631	(70,406)	0	(70,406)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,898,460	21,646	2,920,106	2,228,759	14,231	2,242,990	669,701	7,415	677,116

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
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 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 Weighted Cost		2.805%	2.788%
E-APL	Net Rate Base	2,515,684,223	1,692,826,743	822,857,480
	Interest Deduction for FIT Calculation	70,425,057	47,483,790	22,941,267
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 May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	78,306,543	53,146,868	25,159,675	
E-OPS	Less: Operating & Maintenance Expense	43,812,741	28,380,411	15,432,330	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,221,641	7,265,197	3,956,444	
E-OTX	Less: Taxes Other than FIT	6,175,773	4,889,023	1,286,750	
	Net Operating Income Before FIT	17,096,388	12,612,237	4,484,151	
E-INT	Less: Monthly Interest Expense	5,868,755	3,956,983	1,911,772	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880	
E-OTX	Less: ID ITC Deferred & Amortization	(14,625)	0	(14,625)	
E-SCM	Plus: Schedule M Adjustments	(1,890,335)	(2,449,867)	559,532	
	Taxable Net Operating Income	9,322,673	6,217,267	3,105,406	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	1,957,761	1,305,626	652,135	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	1,957,761	1,305,626	652,135	
E-DTE	Deferred FIT	(95,531)	148,719	(244,250)	
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)	
	Total Net FIT/Deferred FIT	1,821,831	1,427,928	393,903	
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 May 31, 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		5,162,050	7,275,715	12,437,765	3,300,032	4,872,411	8,172,443	1,862,018	2,403,304	4,265,322
12	997001 Contributions In Aid of Construction		0	715,465	715,465	0	480,256	480,256	0	235,209	235,209
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	80,612	80,612	0	54,111	54,111	0	26,501	26,501
99	997007 Idaho PCA		577,082	0	577,082	0	0	0	577,082	0	577,082
12	997009 Rathdrum Turbine Lease		0	(2,819)	(2,819)	0	(1,892)	(1,892)	0	(927)	(927)
12	997016 Redemption Expense Amortization		0	78,883	78,883	0	52,950	52,950	0	25,933	25,933
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		844,734	0	844,734	543,231	0	543,231	301,503	0	301,503
12	997020 FAS87 Current Pension Accrual		0	823,339	823,339	0	552,666	552,666	0	270,673	270,673
99	997024 Kettle Falls Disallowance		0	0	0	0	0	0	0	0	0
12	997027 Uncollectibles		0	126,863	126,863	0	85,157	85,157	0	41,706	41,706
99	997031 Decoupling Mechanism		(2,474,633)	0	(2,474,633)	(2,058,914)	0	(2,058,914)	(415,719)	0	(415,719)
12	997032 Interest Rate Swaps		0	164,442	164,442	0	110,382	110,382	0	54,060	54,060
99	997033 BPA Residential Exchange		64,132	0	64,132	39,317	0	39,317	24,815	0	24,815
99	997034 Montana Hydro Settlement		414,509	80,274	494,783	271,051	55,064	326,115	143,458	25,210	168,668
99	997043 Washington Deferred Power Costs		0	0	0	0	0	0	0	0	0
12	997044 Non-Monetary Power Costs		0	22,738	22,738	0	15,263	15,263	0	7,475	7,475
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
12	997048 AFUDC		0	329,184	329,184	0	220,965	220,965	0	108,219	108,219
12	997049 Tax Depreciation		0	(13,493,618)	(13,493,618)	0	(9,057,591)	(9,057,591)	0	(4,436,027)	(4,436,027)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997059 Spokane River Relicensing PME		6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
12	997061 CDA Fund Settlement		0	33,333	33,333	0	22,375	22,375	0	10,958	10,958
12	997063 CDA Lake Settlement		15,258	73,674	88,932	12,677	49,454	62,131	2,581	24,220	26,801
99	997065 Amortization - Unbilled Revenue Add-Ins		146,804	0	146,804	61,273	0	61,273	85,531	0	85,531
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	404,425	404,425	0	271,470	271,470	0	132,955	132,955
12	997081 Deferred Compensation		0	313,698	313,698	0	210,570	210,570	0	103,128	103,128
4	997082 Meal Disallowances		0	67,575	67,575	0	46,353	46,353	0	21,222	21,222
12	997083 Paid Time Off		0	(125,424)	(125,424)	0	(84,191)	(84,191)	0	(41,233)	(41,233)
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		117,880	0	117,880	0	0	0	117,880	0	117,880
99	997095 WA REC Deferral		(45,263)	0	(45,263)	(45,263)	0	(45,263)	0	0	0
12	997096 CDA Settlement Costs		0	2,726	2,726	0	1,830	1,830	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	(3,483)	(3,483)	0	(2,338)	(2,338)	0	(1,145)	(1,145)
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	(1,437,850)	(1,437,850)	0	(704,199)	(704,199)
99	997102 Amort Idaho Earnings Test (254229)		0	0	0	0	0	0	0	0	0
99	997103 Def Project Compass		55,716	0	55,716	0	0	0	55,716	0	55,716

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997104	Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	997107	MDM System	(814,684)	0	(814,684)	(814,684)	0	(814,684)	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	(773,304)	0	(773,304)	(436,311)	0	(436,311)	(336,993)	0	(336,993)
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	(304,267)	(304,267)	0	(204,239)	(204,239)	0	(100,028)	(100,028)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
99	997115	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117	Colstrip Plant Adjustment	(154,043)	0	(154,043)	0	0	0	(154,043)	0	(154,043)
		TOTAL SCHEDULE M ADJUSTMENTS	5,098,259	(5,312,048)	(1,890,335)	1,127,974	(3,577,841)	(2,449,867)	2,293,739	(1,734,207)	559,532

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%	67.125%	32.875%
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 May 31, 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	(423,479)	(423,479)	0	(284,260)	(284,260)	0	(139,219)	(139,219)
99	410100	Deferred Federal Income Tax Expense - Washin	555,804	0	555,804	555,804	0	555,804	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(55,927)	0	(55,927)	0	0	0	(55,927)	0	(55,927)
	410100	Total	499,877	(423,479)	76,398	555,804	(284,260)	271,544	(55,927)	(139,219)	(195,146)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(43,705)	(43,705)	0	(29,337)	(29,337)	0	(14,368)	(14,368)
99	411100	Deferred Federal Income Tax Expense - Washin	(93,488)	0	(93,488)	(93,488)	0	(93,488)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(34,736)	0	(34,736)	0	0	0	(34,736)	0	(34,736)
	411100	Total	(128,224)	(43,705)	(171,929)	(93,488)	(29,337)	(122,825)	(34,736)	(14,368)	(49,104)
		Total Deferred Federal Income Tax Expense	371,653	(467,184)	(95,531)	462,316	(313,597)	148,719	(90,663)	(153,587)	(244,250)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.125%	32.875%
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 May 31, 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	191,531	191,531	0	125,242	125,242	0	66,289	66,289
1	408150	R&P Property Tax--Production	0	1,495,944	1,495,944	0	978,198	978,198	0	517,746	517,746
1	408180	R&P Property Tax--Transmission	0	504,146	504,146	0	329,661	329,661	0	174,485	174,485
1	409100	State Income Tax--Montana & Oregon	0	13,806	13,806	0	9,028	9,028	0	4,778	4,778
TOTAL PRODUCTION & TRANSMISSION			0	2,205,427	2,205,427	0	1,442,129	1,442,129	0	763,298	763,298
DISTRIBUTION											
99	408110	State Excise Tax	1,559,785	0	1,559,785	1,559,785	0	1,559,785	0	0	0
99	408120	Municipal Occupation & License Tax	1,613,904	0	1,613,904	1,361,268	0	1,361,268	252,636	0	252,636
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	822,590	0	822,590	525,841	0	525,841	296,749	0	296,749
99	409100	State Income Tax--Idaho	(11,308)	0	(11,308)	0	0	0	(11,308)	0	(11,308)
99	411410	State Income Tax--Idaho ITC Deferred	(11,308)	0	(11,308)	0	0	0	(11,308)	0	(11,308)
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
TOTAL DISTRIBUTION			3,970,346	0	3,970,346	3,446,894	0	3,446,894	523,452	0	523,452
TOTAL TAXES OTHER THAN FIT			3,970,346	2,205,427	6,175,773	3,446,894	1,442,129	4,889,023	523,452	763,298	1,286,750

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 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,074,999	8,074,999	0	5,280,242	5,280,242	0	2,794,757	2,794,757
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	1,134,274	1,134,274	0	741,702	741,702	0	392,572	392,572
1	182381	CDA Settlement Past Storage	0	30,648,302	30,648,302	0	20,040,925	20,040,925	0	10,607,377	10,607,377
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)	479,443	18,737,336	19,216,779	479,443	12,511,449	12,990,892	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	82,872,553	84,337,419	1,432,132	56,846,428	58,278,560	32,734	26,026,125	26,058,859
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	159,805	159,805	0	109,618	109,618	0	50,187	50,187
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	14,671,311	1,822,191	16,493,502	14,671,311	1,249,932	15,921,243	0	572,259	572,259
		TOTAL INTANGIBLE PLANT	17,218,324	282,069,285	299,287,609	17,185,590	190,390,688	207,576,278	32,734	91,678,597	91,711,331
		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	110,872,059	28,705,879	139,577,938	72,454,998	18,770,774	91,225,772	38,417,061	9,935,105	48,352,166
1	312000	Boiler Plant	145,266,189	45,750,511	191,016,700	94,932,229	29,916,259	124,848,488	50,333,960	15,834,252	66,168,212
1	313000	Generators	7,035	0	7,035	4,582	0	4,582	2,453	0	2,453
1	314000	Turbogenerator Units	38,561,025	17,686,591	56,247,616	25,198,823	11,565,262	36,764,085	13,362,202	6,121,329	19,483,531
1	315000	Accessory Electric Equipment	17,236,790	12,413,111	29,649,901	11,264,288	8,116,933	19,381,221	5,972,502	4,296,178	10,268,680
1	316000	Miscellaneous Power Plant Equipment	14,096,406	2,672,035	16,768,441	9,212,011	1,747,244	10,959,255	4,884,395	924,791	5,809,186
		TOTAL STEAM PRODUCTION PLANT	326,039,504	110,806,599	436,846,103	213,066,931	72,456,435	285,523,366	112,972,573	38,350,164	151,322,737
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,911,144	63,911,144	0	41,791,497	41,791,497	0	22,119,647	22,119,647
1	331XXX	Structures & Improvements	0	89,378,178	89,378,178	0	58,444,391	58,444,391	0	30,933,787	30,933,787
1	332XXX	Reservoirs, Dams, & Waterways	0	194,014,225	194,014,225	0	126,865,902	126,865,902	0	67,148,323	67,148,323
1	333000	Waterwheels, Turbines, & Generators	0	233,776,533	233,776,533	0	152,866,475	152,866,475	0	80,910,058	80,910,058
1	334000	Accessory Electric Equipment	0	69,323,949	69,323,949	0	45,330,930	45,330,930	0	23,993,019	23,993,019
1	335XXX	Miscellaneous Power Plant Equipment	0	14,411,274	14,411,274	0	9,423,532	9,423,532	0	4,987,742	4,987,742
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	669,159,247	669,159,247	0	437,563,232	437,563,232	0	231,596,015	231,596,015
		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	17,131,064	17,131,064	0	11,202,003	11,202,003	0	5,929,061	5,929,061
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,805	21,387,805	0	13,985,486	13,985,486	0	7,402,319	7,402,319
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	219,549,982	219,549,982	0	143,563,733	143,563,733	0	75,986,249	75,986,249
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	22,286,809	22,286,809	0	14,573,344	14,573,344	0	7,713,465	7,713,465
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	1,715,667	1,715,667	0	1,121,875	1,121,875	0	593,792	593,792
		TOTAL OTHER PRODUCTION PLANT	0	306,689,918	306,689,918	0	200,544,537	200,544,537	0	106,145,381	106,145,381
		TOTAL PRODUCTION PLANT	326,039,504	1,086,655,764	1,412,695,268	213,066,931	710,564,204	923,631,135	112,972,573	376,091,560	489,064,133

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	595,789	27,819,734	28,415,523	389,348	18,191,324	18,580,672	206,441	9,628,410	9,834,851
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	188	25,862,094	25,862,282	122	16,911,223	16,911,345	66	8,950,871	8,950,937
1	353XXX	Station Equipment	11,830,298	258,303,196	270,133,494	7,731,102	168,904,460	176,635,562	4,099,196	89,398,736	93,497,932
1	354000	Towers & Fixtures	15,993,188	1,167,385	17,160,573	10,451,548	763,353	11,214,901	5,541,640	404,032	5,945,672
1	355000	Poles & Fixtures	5,418	264,804,218	264,809,636	3,541	173,155,478	173,159,019	1,877	91,648,740	91,650,617
1	356000	Overhead Conductors & Devices	12,522,429	135,857,139	148,379,568	8,183,408	88,836,983	97,020,391	4,339,021	47,020,156	51,359,177
1	357000	Underground Conduit	0	3,025,487	3,025,487	0	1,978,366	1,978,366	0	1,047,121	1,047,121
1	358000	Underground Conductors & Devices	0	2,374,149	2,374,149	0	1,552,456	1,552,456	0	821,693	821,693
1	359000	Roads & Trails	78,834	2,031,421	2,110,255	51,518	1,328,346	1,379,864	27,316	703,075	730,391
TOTAL TRANSMISSION PLANT			41,026,144	721,244,823	762,270,967	26,810,587	471,621,989	498,432,576	14,215,557	249,622,834	263,838,391
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,848,623	0	7,848,623	6,378,069	0	6,378,069	1,470,554	0	1,470,554
99	360400	Land Easements	2,662,857	0	2,662,857	423,138	0	423,138	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	34,220,879	0	34,220,879	27,479,038	0	27,479,038	6,741,841	0	6,741,841
3	362000	Station Equipment	135,518,239	3,049,176	138,567,415	90,557,176	2,181,807	92,738,983	44,961,063	867,369	45,828,432
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	419,407,836	0	419,407,836	272,751,129	0	272,751,129	146,656,707	0	146,656,707
99	365000	Overhead Conductors & Devices	270,654,456	0	270,654,456	173,087,174	0	173,087,174	97,567,282	0	97,567,282
99	366000	Underground Conduit	120,555,954	0	120,555,954	79,146,757	0	79,146,757	41,409,197	0	41,409,197
99	367000	Underground Conductors & Devices	211,264,200	0	211,264,200	139,976,895	0	139,976,895	71,287,305	0	71,287,305
99	368000	Line Transformers	274,088,493	0	274,088,493	188,971,621	0	188,971,621	85,116,872	0	85,116,872
99	369XXX	Services	174,955,924	0	174,955,924	115,019,009	0	115,019,009	59,936,915	0	59,936,915
99	371XXX	Installations on Customers' Premises	1,623,530	0	1,623,530	1,623,530	0	1,623,530	0	0	0
99	370XXX	Meters	64,597,104	0	64,597,104	41,481,226	0	41,481,226	23,115,878	0	23,115,878
99	373XXX	Street Light & Signal Systems	63,475,289	0	63,475,289	41,158,265	0	41,158,265	22,317,024	0	22,317,024
TOTAL DISTRIBUTION PLANT			1,783,839,079	3,049,176	1,786,888,255	1,180,650,872	2,181,807	1,182,832,679	603,188,207	867,369	604,055,576
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,542,226	92,439,230	111,981,456	11,104,049	63,408,690	74,512,739	8,438,177	29,030,540	37,468,717
4	391XXX	Office Furniture & Equipment	5,005,208	62,897,950	67,903,158	4,942,109	43,144,849	48,086,958	63,099	19,753,101	19,816,200
4	392XXX	Transportation Equipment	34,835,712	22,533,269	57,368,981	24,490,322	15,456,696	39,947,018	10,345,390	7,076,573	17,421,963
4	393000	Stores Equipment	424,764	3,851,007	4,275,771	248,592	2,641,598	2,890,190	176,172	1,209,409	1,385,581
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,946,913	15,621,112	712,874	9,566,885	10,279,759	961,325	4,380,028	5,341,353
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	356,804	2,132,344	2,489,148	343,224	1,462,681	1,805,905	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,233,437	9,369,243	33,602,680	14,376,752	6,426,832	20,803,584	9,856,685	2,942,411	12,799,096
4	397XXX	Communications Equipment	25,953,464	72,986,802	98,940,266	16,660,327	50,065,297	66,725,624	9,293,137	22,921,505	32,214,642
4	398000	Miscellaneous Equipment	13,522	618,217	631,739	0	424,066	424,066	13,522	194,151	207,673
TOTAL GENERAL PLANT			113,569,989	288,453,967	402,023,956	73,706,143	197,864,998	271,571,141	39,863,846	90,588,969	130,452,815
TOTAL PLANT IN SERVICE			2,281,693,040	2,381,473,015	4,663,166,055	1,511,420,123	1,572,623,686	3,084,043,809	770,272,917	808,849,329	1,579,122,246

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(238,121,084)	(70,668,825)	(308,789,909)	(155,443,918)	(46,210,345)	(201,654,263)	(82,677,166)	(24,458,480)	(107,135,646)
E-ADEP		Hydro Production Plant	0	(140,061,901)	(140,061,901)	0	(91,586,477)	(91,586,477)	0	(48,475,424)	(48,475,424)
E-ADEP		Other Production Plant	0	(132,031,831)	(132,031,831)	0	(86,335,614)	(86,335,614)	0	(45,696,217)	(45,696,217)
E-ADEP		Transmission Plant	(22,956,941)	(199,404,204)	(222,361,145)	(14,944,203)	(130,390,409)	(145,334,612)	(8,012,738)	(69,013,795)	(77,026,533)
E-ADEP		Distribution Plant	(581,563,919)	(204,562)	(581,768,481)	(357,996,972)	(146,372)	(358,143,344)	(223,566,947)	(58,190)	(223,625,137)
E-ADEP		General Plant	(38,563,788)	(91,511,375)	(130,075,163)	(23,361,490)	(62,772,228)	(86,133,718)	(15,202,298)	(28,739,147)	(43,941,445)
TOTAL ACCUMULATED DEPRECIATION			(881,205,732)	(633,882,698)	(1,515,088,430)	(551,746,583)	(417,441,445)	(969,188,028)	(329,459,149)	(216,441,253)	(545,900,402)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,259,786)	(14,259,786)	0	(9,324,474)	(9,324,474)	0	(4,935,312)	(4,935,312)
E-AAMT		Distribution-Franchises/Misc Intangibles	(271,746)	0	(271,746)	(271,746)	0	(271,746)	0	0	0
E-AAMT		General Plant - 303000	0	(2,501,566)	(2,501,566)	0	(1,713,200)	(1,713,200)	0	(788,366)	(788,366)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,086,334)	(57,830,773)	(60,917,107)	(3,061,518)	(39,669,019)	(42,730,537)	(24,816)	(18,161,754)	(18,186,570)
E-AAMT		General Plant - 390200, 396200	0	(162,879)	(162,879)	0	(111,727)	(111,727)	0	(51,152)	(51,152)
TOTAL ACCUMULATED AMORTIZATION			(3,358,080)	(74,755,004)	(78,113,084)	(3,333,264)	(50,818,420)	(54,151,684)	(24,816)	(23,936,584)	(23,961,400)
TOTAL ACCUMULATED DEPR/AMORT			(884,563,812)	(708,637,702)	(1,593,201,514)	(555,079,847)	(468,259,865)	(1,023,339,712)	(329,483,965)	(240,377,837)	(569,861,802)
NET ELECTRIC UTILITY PLANT before ADFIT			1,397,129,228	1,672,835,313	3,069,964,541	956,340,276	1,104,363,821	2,060,704,097	440,788,952	568,471,492	1,009,260,444
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	83,259	83,259	0	54,443	54,443	0	28,816	28,816
12		ADFIT - Electric Plant In Service (282900)	0	(550,228,302)	(550,228,302)	0	(369,340,748)	(369,340,748)	0	(180,887,554)	(180,887,554)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,702,376)	(61,702,376)	0	(42,324,745)	(42,324,745)	0	(19,377,631)	(19,377,631)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(921,768)	(921,768)	0	(632,287)	(632,287)	0	(289,481)	(289,481)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,436,143)	(6,436,143)	0	(4,208,594)	(4,208,594)	0	(2,227,549)	(2,227,549)
1		ADFIT - CDA Settlement Costs (283333)	0	251,814	251,814	0	164,661	164,661	0	87,153	87,153
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,275,844)	(1,275,844)	0	(856,410)	(856,410)	0	(419,434)	(419,434)
TOTAL ACCUMULATED DFIT			0	(620,417,101)	(620,417,101)	0	(417,272,461)	(417,272,461)	0	(203,144,640)	(203,144,640)
NET ELECTRIC UTILITY PLANT			1,397,129,228	1,052,418,212	2,449,547,440	956,340,276	687,091,360	1,643,431,636	440,788,952	365,326,852	806,115,804

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.554%	28.446%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.125%	32.875%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,397,129,228	1,052,418,212	2,449,547,440	956,340,276	687,091,360	1,643,431,636	440,788,952	365,326,852	806,115,804
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	488,171	1,252,412	1,740,583	447,948	859,092	1,307,040	40,223	393,320	433,543
4	Accumulated Amortization - AFUDC (182318)	(12,184)	(45,855)	(58,039)	(11,405)	(31,454)	(42,859)	(779)	(14,401)	(15,180)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(99,752)	0	(99,752)	99,752	0	99,752
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)	(3,206,643)	0	(3,206,643)	(1,027,674)	0	(1,027,674)	(2,178,969)	0	(2,178,969)
99	Kettle Falls Disallowed Plant (101030)	(3,655,618)	0	(3,655,618)	(2,623,863)	0	(2,623,863)	(1,031,755)	0	(1,031,755)
99	Kettle Falls Disallowed Accumulated Depr (108030)	3,655,618	0	3,655,618	2,623,863	0	2,623,863	1,031,755	0	1,031,755
99	ADFIT - Kettle Falls Disallowed (190420)	0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,809,360	0	1,809,360	0	0	0	1,809,360	0	1,809,360
99	ADFIT - Boulder Park Disallowed (190040)	166,034	0	166,034	0	0	0	166,034	0	166,034
99	Investment in WNP3 Exchange Power (124900, 12493)	714,200	0	714,200	714,200	0	714,200	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(128,409)	0	(128,409)	(128,409)	0	(128,409)	0	0	0
99	CDA Lake Settlement - WA (182382)	234,515	0	234,515	234,515	0	234,515	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(351,546)	0	(351,546)	(351,546)	0	(351,546)	0	0	0
99	CDA Lake Settlement - ID (186382)	42,591	0	42,591	0	0	0	42,591	0	42,591
99	ADFIT - CDA Lake Settlement - Direct (283382)	(58,193)	0	(58,193)	(49,249)	0	(49,249)	(8,944)	0	(8,944)
99	CDA CDR Fund - Direct (182324)	17,059	0	17,059	17,059	0	17,059	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	120,419	0	120,419	112,448	0	112,448	7,971	0	7,971
99	ADFIT - Spokane River Relicensing (283322)	(25,274)	0	(25,274)	(23,603)	0	(23,603)	(1,671)	0	(1,671)
99	Spokane River PM&Es (182323)	108,523	0	108,523	71,404	0	71,404	37,119	0	37,119
99	ADFIT - Spokane River PM&Es (283323)	(22,804)	0	(22,804)	(15,009)	0	(15,009)	(7,795)	0	(7,795)
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)	(2,134,802)	0	(2,134,802)	(1,005,534)	0	(1,005,534)	(1,129,268)	0	(1,129,268)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(3,224,711)	0	(3,224,711)	0	0	0	(3,224,711)	0	(3,224,711)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(3,132,577)	0	(3,132,577)	0	0	0	(3,132,577)	0	(3,132,577)
99	Colstrip-Regulatory Asset (182327)	134,190	0	134,190	0	0	0	134,190	0	134,190
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,306,851	0	1,306,851	0	0	0	1,306,851	0	1,306,851
99	Customer Deposits (235199)	(1,985,438)	0	(1,985,438)	(1,985,438)	0	(1,985,438)	0	0	0
C-WKC	Working Capital	73,144,898	0	73,144,898	50,556,515	0	50,556,515	22,588,383	0	22,588,383
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	64,930,226	1,206,557	66,136,783	48,567,469	827,638	49,395,107	16,362,757	378,919	16,741,676
	NET RATE BASE	1,462,059,454	1,053,624,769	2,515,684,223	#####	687,918,998	1,692,826,743	457,151,709	365,705,771	822,857,480

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 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	263,459	263,459			263,459	263,459		172,276	172,276		91,183	91,183	
	Steam (ED-ID)	350,747	350,747		350,747	350,747	350,747				350,747		350,747	
	Steam (ED-WA)	346,899	346,899		346,899	346,899	346,899	346,899		346,899				
1	Hydro (ED-AN)	1,199,497	1,199,497			1,199,497	1,199,497		784,351	784,351		415,146	415,146	
1	Other (ED-AN)	909,312	909,312			909,312	909,312		594,599	594,599		314,713	314,713	
Total Electric Production		3,069,914	3,069,914		697,646	2,372,268	3,069,914	346,899	1,551,226	1,898,125	350,747	821,042	1,171,789	
Electric Transmission														
1	ED-AN	1,228,705	1,228,705			1,228,705	1,228,705		803,450	803,450		425,255	425,255	
	ED-ID	81,616	81,616		81,616	81,616	81,616				81,616		81,616	
	ED-WA	42,029	42,029		42,029	42,029	42,029	42,029		42,029				
Total Electric Transmissic		1,352,350	1,352,350		123,645	1,228,705	1,352,350	42,029	803,450	845,479	81,616	425,255	506,871	
Electric Distribution														
3	ED-AN	5,006	5,006			5,006	5,006		3,582	3,582		1,424	1,424	
	ED-ID	1,358,018	1,358,018		1,358,018	1,358,018	1,358,018				1,358,018		1,358,018	
	ED-WA	2,444,787	2,444,787		2,444,787	2,444,787	2,444,787	2,444,787		2,444,787				
Total Electric Distribution		3,807,811	3,807,811		3,802,805	5,006	3,807,811	2,444,787	3,582	2,448,369	1,358,018	1,424	1,359,442	
Gas Underground Storage														
	GD-AN	53,054		53,054										
	GD-OR	9,546				9,546								
Total Gas Underground Si		62,600		53,054		9,546								
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	478,705		478,705										
	GD-WA	1,000,326		1,000,326										
	GD-OR	714,146				714,146								
Total Gas Distribution		2,197,963		1,483,817		714,146								
General Plant														
4	ED-AN	244,333	244,333			244,333	244,333		167,600	167,600		76,733	76,733	
	ED-ID	40,782	40,782		40,782	40,782	40,782				40,782		40,782	
	ED-WA	74,416	74,416		74,416	74,416	74,416	74,416		74,416				
7,4	CD-AA	1,816,363	1,281,952	372,591	161,820	1,281,952	1,281,952		879,355	879,355		402,597	402,597	
9,4	CD-AN	80,692	62,837	17,855		62,837	62,837		43,103	43,103		19,734	19,734	
9	CD-ID	38,965	30,343	8,622		30,343	30,343				30,343		30,343	
9	CD-WA	151,452	117,940	33,512		117,940	117,940	117,940		117,940				
8	GD-AA	29,173		20,356	8,817									
	GD-AN	2,009		2,009										
	GD-ID	2,856		2,856										
	GD-WA	83,593		83,593										
	GD-OR	17,648			17,648									
Total General Plant		2,582,282	1,852,603	541,394	188,285	263,481	1,589,122	1,852,603	192,356	1,090,058	1,282,414	71,125	499,064	570,189
Total Depreciation Expense		13,072,920	10,082,678	2,078,265	911,977	4,887,577	5,195,101	10,082,678	3,026,071	3,448,316	6,474,387	1,861,506	1,746,785	3,608,291

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	71.554%	28.446%
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 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	***** 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	730	730			730	730	730		730				
Total Distribution			2,743	2,743			2,743	2,743	2,743		2,743				
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		2,401,738	1,695,099	492,668	213,971	1,695,099	1,695,099		1,162,753	1,162,753		532,346	532,346	
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		317,753	247,444	70,309		247,444	247,444	247,444		247,444			0	
4	ED-AN		233,972	233,972			233,972	233,972		160,493	160,493		73,479	73,479	
	ED-ID		0	0			0	0				0		0	
	ED-WA		23,775	23,775			23,775	23,775	23,775		23,775			0	
8	GD-AA		11,607		8,099	3,508									
	GD-AN		0		0										
	GD-OR		0			0									
Total Miscellaneous IT Intangible Plt - 3031X			2,997,029	2,206,663	572,887	217,479	2,206,663	2,206,663		271,219	1,327,267	1,598,486	511	607,666	608,177
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			3,168,347	2,355,089	589,438	223,820	2,355,089	2,355,089		273,962	1,424,095	1,698,057	511	656,521	657,032

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 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,668,825)	(70,668,825)			(70,668,825)	(70,668,825)		(46,210,345)	(46,210,345)		(24,458,480)	(24,458,480)	
	Steam (ED-ID)	(82,677,166)	(82,677,166)		(82,677,166)	(82,677,166)	(82,677,166)				(82,677,166)		(82,677,166)	
	Steam (ED-WA)	(155,443,918)	(155,443,918)		(155,443,918)	(155,443,918)	(155,443,918)	(155,443,918)			(155,443,918)		(155,443,918)	
1	Hydro (ED-AN)	(140,061,901)	(140,061,901)			(140,061,901)	(140,061,901)		(91,586,477)	(91,586,477)		(48,475,424)	(48,475,424)	
1	Other (ED-AN)	(132,031,831)	(132,031,831)			(132,031,831)	(132,031,831)		(86,335,614)	(86,335,614)		(45,696,217)	(45,696,217)	
Total Electric Production		(580,883,641)	(580,883,641)		(238,121,084)	(342,762,557)	(580,883,641)		(155,443,918)	(224,132,436)	(379,576,354)	(82,677,166)	(118,630,121)	(201,307,287)
Electric Transmission														
1	ED-AN	(199,404,204)	(199,404,204)			(199,404,204)	(199,404,204)		(130,390,409)	(130,390,409)		(69,013,795)	(69,013,795)	
	ED-ID	(8,012,738)	(8,012,738)		(8,012,738)	(8,012,738)	(8,012,738)				(8,012,738)		(8,012,738)	
	ED-WA	(14,944,203)	(14,944,203)		(14,944,203)	(14,944,203)	(14,944,203)	(14,944,203)			(14,944,203)		(14,944,203)	
Total Electric Transmissic		(222,361,145)	(222,361,145)		(22,956,941)	(199,404,204)	(222,361,145)		(14,944,203)	(130,390,409)	(145,334,612)	(8,012,738)	(69,013,795)	(77,026,533)
Electric Distribution														
3	ED-AN	(204,562)	(204,562)			(204,562)	(204,562)		(146,372)	(146,372)		(58,190)	(58,190)	
	ED-ID	(223,566,947)	(223,566,947)		(223,566,947)	(223,566,947)	(223,566,947)				(223,566,947)		(223,566,947)	
	ED-WA	(357,996,972)	(357,996,972)		(357,996,972)	(357,996,972)	(357,996,972)	(357,996,972)			(357,996,972)		(357,996,972)	
Total Electric Distribution		(581,768,481)	(581,768,481)		(581,563,919)	(204,562)	(581,768,481)		(357,996,972)	(146,372)	(358,143,344)	(223,566,947)	(58,190)	(223,625,137)
Gas Underground Storage														
	GD-AN	(16,769,336)	(16,769,336)											
	GD-OR	(1,206,488)		(1,206,488)		(1,206,488)								
Total Gas Underground S		(17,975,824)		(16,769,336)		(1,206,488)								
Gas Distribution														
	GD-AN	(1,815,313)	(1,815,313)											
	GD-ID	(81,335,681)	(81,335,681)											
	GD-WA	(150,945,642)	(150,945,642)											
	GD-OR	(114,366,442)		(114,366,442)										
Total Gas Distribution		(348,463,078)		(234,096,636)		(114,366,442)								
General Plant														
4	ED-AN	(34,243,580)	(34,243,580)			(34,243,580)	(34,243,580)		(23,489,384)	(23,489,384)		(10,754,196)	(10,754,196)	
	ED-ID	(10,375,905)	(10,375,905)		(10,375,905)	(10,375,905)	(10,375,905)				(10,375,905)		(10,375,905)	
	ED-WA	(19,581,666)	(19,581,666)		(19,581,666)	(19,581,666)	(19,581,666)	(19,581,666)			(19,581,666)		(19,581,666)	
7,4	CD-AA	(70,390,167)	(49,679,972)	(14,439,135)	(6,271,060)	(49,679,972)	(49,679,972)		(34,077,977)	(34,077,977)		(15,601,995)	(15,601,995)	
9,4	CD-AN	(9,743,843)	(7,587,823)	(2,156,020)		(7,587,823)	(7,587,823)		(5,204,867)	(5,204,867)		(2,382,956)	(2,382,956)	
9	CD-ID	(6,197,775)	(4,826,393)	(1,371,382)		(4,826,393)	(4,826,393)				(4,826,393)		(4,826,393)	
9	CD-WA	(4,853,831)	(3,779,824)	(1,074,007)		(3,779,824)	(3,779,824)	(3,779,824)			(3,779,824)		(3,779,824)	
8	GD-AA	(1,701,901)		(1,187,518)	(514,383)									
	GD-AN	(3,230,255)		(3,230,255)										
	GD-ID	(1,966,753)		(1,966,753)										
	GD-WA	(7,993,425)		(7,993,425)										
	GD-OR	(4,702,423)		(4,702,423)										
Total General Plant		(174,981,524)	(130,075,163)	(33,418,495)	(11,487,866)	(38,563,788)	(91,511,375)	(130,075,163)	(23,361,490)	(62,772,228)	(86,133,718)	(15,202,298)	(28,739,147)	(43,941,445)
Total Accumulated Depr		(1,926,433,693)	(1,515,088,430)	(284,284,467)	(127,060,796)	(881,205,732)	(633,882,698)	(1,515,088,430)	(551,746,583)	(417,441,445)	(969,188,028)	(329,459,149)	(216,441,253)	(545,900,402)

Allocation Ratios:													
Service -				Jurisdiction -				Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.578%	Gas-North 20.513%	Gas-South 8.909%	1	Production/Transmission Ratio	65.390%	34.610%					
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	71.554%	28.446%					
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 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,322,554)	(12,322,554)			(12,322,554)	(12,322,554)		(8,057,718)	(8,057,718)		(4,264,836)	(4,264,836)	
1	Misc Intangible Plt (3030 ED-AN)	(1,937,232)	(1,937,232)			(1,937,232)	(1,937,232)		(1,266,756)	(1,266,756)		(670,476)	(670,476)	
Total Production/Transmission		(14,259,786)	(14,259,786)			(14,259,786)	(14,259,786)		(9,324,474)	(9,324,474)		(4,935,312)	(4,935,312)	
Distribution														
	Franchises (302000) ED-WA	(226,752)	(226,752)			(226,752)	(226,752)		(226,752)	(226,752)				
	Misc Intangible Plt (3030 ED-WA)	(44,994)	(44,994)			(44,994)	(44,994)		(44,994)	(44,994)				
Total Distribution		(271,746)	(271,746)			(271,746)	(271,746)		(271,746)	(271,746)				
General Plant - 303000														
7,4	CD-AA	(3,422,870)	(2,415,793)	(702,134)	(304,943)	(2,415,793)	(2,415,793)		(1,657,113)	(1,657,113)		(758,680)	(758,680)	
9,1	CD-AN	(110,145)	(85,773)	(24,372)		(85,773)	(85,773)		(56,087)	(56,087)		(29,686)	(29,686)	
	GD-ID	(106,933)		(106,933)										
	GD-WA	(225,476)		(225,476)										
	GD-OR	(99,780)			(99,780)									
Total General Plant - 303000		(3,965,204)	(2,501,566)	(1,058,915)	(404,723)	(2,501,566)	(2,501,566)		(1,713,200)	(1,713,200)		(788,366)	(788,366)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(74,781,248)	(52,779,109)	(15,339,878)	(6,662,261)	(52,779,109)	(52,779,109)		(36,203,830)	(36,203,830)		(16,575,279)	(16,575,279)	
9,4	CD-AN	(49,161)	(38,283)	(10,878)		(38,283)	(38,283)		(26,260)	(26,260)		(12,023)	(12,023)	
9	CD-ID	(31,867)	(24,816)	(7,051)		(24,816)	(24,816)				(24,816)	(24,816)	(24,816)	
9	CD-WA	(2,205,301)	(1,717,334)	(487,967)		(1,717,334)	(1,717,334)	(1,717,334)			0	0	0	
4	ED-AN	(5,013,381)	(5,013,381)			(5,013,381)	(5,013,381)		(3,438,929)	(3,438,929)		(1,574,452)	(1,574,452)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(1,344,184)	(1,344,184)			(1,344,184)	(1,344,184)	(1,344,184)						
8	GD-AA	(564,650)		(393,990)	(170,660)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(83,989,792)	(60,917,107)	(16,239,764)	(6,832,921)	(3,086,334)	(57,830,773)	(60,917,107)	(3,061,518)	(39,669,019)	(41,013,203)	(24,816)	(18,161,754)	(18,186,570)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(162,879)	(162,879)			(162,879)	(162,879)		(111,727)	(111,727)		(51,152)	(51,152)	
	ED-WA	0	0			0	0	0	0	0	0	0	0	
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(162,879)	(162,879)	0	0	0	(162,879)	(162,879)	0	(111,727)	(111,727)	0	(51,152)	(51,152)
Total Accumulated Amortization		(102,649,407)	(78,113,084)	(17,298,679)	(7,237,644)	(3,358,080)	(74,755,004)	(78,113,084)	(3,333,264)	(50,818,420)	(52,434,350)	(24,816)	(23,936,584)	(23,961,400)

Allocation Ratios:		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 May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	0	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	0
99	GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,656,572	0	0	79,510,755	79,510,755	0	0	23,109,243	23,109,243	0	10,036,574	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	0
	TOTAL ACCOUNT	175,064,877	11,104,049	8,438,177	92,439,230	111,981,456	22,210,279	1,624,185	25,461,744	49,296,208	3,750,639	10,036,574	13,787,213
	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	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	1,789	0	0	0	0	0	0	0	0	1,789	0	1,789
8	GD-AA	254,460	0	0	0	0	0	0	177,552	177,552	0	76,908	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	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	0
	TOTAL ACCOUNT	95,741,650	4,942,109	63,099	62,897,950	67,903,158	2,080,129	17,929	17,964,069	20,062,127	1,789	7,774,576	7,776,365
	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	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	0
99	GD-OR / AS	3,890,126	0	0	0	0	0	0	0	0	3,890,126	0	3,890,126
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	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	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	0
	TOTAL ACCOUNT	78,541,418	24,490,323	10,345,389	22,533,269	57,368,981	9,813,596	2,739,580	4,064,822	16,617,998	3,890,126	664,313	4,554,439

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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	4,987,447	247,611	174,826	3,461,438	3,883,875	70,357	49,675	983,540	1,103,572	0	0	
		TOTAL ACCOUNT	5,492,145	248,591	176,172	3,851,008	4,275,771	158,517	49,675	983,540	1,191,732	24,642	0	24,642
	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	0	854,478	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	
		TOTAL ACCOUNT	27,980,070	712,874	961,325	13,946,913	15,621,112	1,796,323	488,652	6,549,207	8,834,182	854,478	2,670,298	3,524,776
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,382,121	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	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	3,320,711	343,224	13,580	2,132,344	2,489,148	29,069	0	559,827	588,896	40,917	201,750	242,667
	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	
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	38,160,928	14,376,752	9,856,685	9,369,243	33,602,680	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 May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 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	49,398,118	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
	TOTAL ACCOUNT	120,483,621	16,660,328	9,293,137	72,986,802	98,940,267	2,369,033	1,135,291	12,193,064	15,697,388	1,133,063	4,712,903	5,845,966
	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
	TOTAL ACCOUNT	815,870	0	13,522	618,216	631,738	0	1,897	125,404	127,301	2,367	54,464	56,831
	TOTAL GENERAL PLANT	561,791,705	73,706,144	39,863,845	288,453,966	402,023,955	43,874,485	7,102,527	71,153,129	122,130,141	10,590,399	27,047,210	37,637,609

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 May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,981,254	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	
9		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	
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 May 31, 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	2,581,812	0	0	1,822,191	1,822,191	0	0	529,607	529,607	0	230,014	230,014
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
		TOTAL ACCOUNT	21,421,861	14,671,311	0	1,822,191	16,493,502	4,168,738	0	529,607	4,698,345	0	230,014	230,014
	TOTAL		291,411,040	16,582,886	32,734	196,162,494	212,778,114	5,191,332	788,906	50,397,738	56,377,976	426,123	21,828,827	22,254,950

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended May 31, 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	(86,566,636)	(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:

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 May 31, 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	3,739,657	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
TOTAL		53,651,042	23,777,192	3,720,844	81,149,078	50,556,515	22,588,383	3,094,527	1,188,809	3,720,844

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						