

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	175,674,963	115,381,375	60,293,588
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,674,963	115,381,375	60,293,588
E-APL	Electric Net Rate Base	2,465,175,841	1,647,303,552	817,872,289
	<b>RATE OF RETURN</b>	<b>7.126%</b>	<b>7.004%</b>	<b>7.372%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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 - AMA Percent	06-01-2018 thru 05-31-2019	387,227 100.000%	253,988 65.592%	133,239 34.408%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2018 thru 05-31-2019	25,930,868 100.000%	17,394,400 67.080%	8,536,468 32.920%
	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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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
		<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>79.813%</b>	<b>14.400%</b>	<b>5.787%</b>
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>74.155%</b>	<b>17.989%</b>	<b>7.856%</b>
		Number of Customers at		742,617	387,662	251,894	103,061
		<b>Percentage</b>		<b>100.000%</b>	<b>52.202%</b>	<b>33.920%</b>	<b>13.878%</b>
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		<b>Percentage</b>		<b>100.000%</b>	<b>76.142%</b>	<b>15.742%</b>	<b>8.116%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 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	05-01-2018 thru 05-31-2019	1,173,660,365	797,661,057	375,999,308	
				100.000%	67.964%	32.036%	
11		Book Depreciation Percent	06-01-2018 thru 05-31-2019	116,109,059	75,953,669	40,155,390	
				100.000%	65.416%	34.584%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	05-01-2018 thru 05-31-2019	3,013,983,761 100.000%	2,013,762,017 66.814%	1,000,221,744 33.186%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2018 thru 05-31-2019	261,620,847 100.000%	176,445,801 67.443%	85,175,046 32.557%
14		Net Allocated Schedule M's - AMA Percent	06-01-2018 thru 05-31-2019	-83,046,779 100.000%	-55,376,341 66.681%	-27,670,438 33.319%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	368,694,683	0	368,694,683	249,776,866	0	249,776,866	118,917,817	0	118,917,817
99	442200	Commercial - Firm & Int.	315,366,953	0	315,366,953	224,774,952	0	224,774,952	90,592,001	0	90,592,001
1	442300	Industrial	110,552,491	0	110,552,491	64,354,750	0	64,354,750	46,197,741	0	46,197,741
99	444000	Public Street & Highway Lighting	7,577,306	0	7,577,306	4,894,324	0	4,894,324	2,682,982	0	2,682,982
99	448000	Interdepartmental Revenue	1,439,967	0	1,439,967	1,166,632	0	1,166,632	273,335	0	273,335
99	499XXX	Unbilled Revenue	(3,204,508)	0	(3,204,508)	(1,960,686)	0	(1,960,686)	(1,243,822)	0	(1,243,822)
		TOTAL SALES TO ULTIMATE CUSTOMERS	800,426,892	0	800,426,892	543,006,838	0	543,006,838	257,420,054	0	257,420,054
1	447XXX	Sales for Resale	0	77,974,172	77,974,172	0	50,987,311	50,987,311	0	26,986,861	26,986,861
		TOTAL SALES OF ELECTRICITY	800,426,892	77,974,172	878,401,064	543,006,838	50,987,311	593,994,149	257,420,054	26,986,861	284,406,915
		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	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	295,011	0	295,011	167,419	0	167,419	127,592	0	127,592
1	453000	Sales of Water & Water Power	0	549,750	549,750	0	359,482	359,482	0	190,268	190,268
1	454000	Rent from Electric Property	2,738,911	87,134	2,826,045	1,616,634	56,977	1,673,611	1,122,277	30,157	1,152,434
1	454100	Rent from Trnsmmission Joint Use	49,921	0	49,921	23,000	0	23,000	26,921	0	26,921
1	456XXX	Other Electric Revenues	6,853,561	88,912,722	95,766,283	5,576,689	58,140,029	63,716,718	1,276,872	30,772,693	32,049,565
		TOTAL OTHER OPERATING REVENUE	9,421,253	89,549,606	98,970,859	6,917,314	58,556,488	65,473,802	2,503,939	30,993,118	33,497,057
		TOTAL ELECTRIC REVENUE	809,848,145	167,523,778	977,371,923	549,924,152	109,543,799	659,467,951	259,923,993	57,979,979	317,903,972

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	442,575	442,575	0	289,400	289,400	0	153,175	153,175
1	501XXX	Fuel	0	28,706,689	28,706,689	0	18,771,304	18,771,304	0	9,935,385	9,935,385
1	502000	Steam Expense	0	3,909,098	3,909,098	0	2,556,159	2,556,159	0	1,352,939	1,352,939
1	505000	Electric Expense	0	1,076,082	1,076,082	0	703,650	703,650	0	372,432	372,432
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,310,778	3,310,778	0	2,164,918	2,164,918	0	1,145,860	1,145,860
1	507000	Rent	0	33,770	33,770	0	22,082	22,082	0	11,688	11,688
		MAINTENANCE									
1	510000	Supervision & Engineering	0	556,357	556,357	0	363,802	363,802	0	192,555	192,555
1	511000	Structures	0	590,707	590,707	0	386,263	386,263	0	204,444	204,444
1	512000	Boiler Plant	0	6,046,184	6,046,184	0	3,953,600	3,953,600	0	2,092,584	2,092,584
1	513000	Electric Plant	0	1,402,679	1,402,679	0	917,212	917,212	0	485,467	485,467
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,335,016	1,335,016	0	872,967	872,967	0	462,049	462,049
		TOTAL STEAM POWER GENERATION EXP	0	47,409,935	47,409,935	0	31,001,357	31,001,357	0	16,408,578	16,408,578
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	3,216,933	3,216,933	0	2,103,552	2,103,552	0	1,113,381	1,113,381
1	536000	Water for Power	0	1,138,249	1,138,249	0	744,301	744,301	0	393,948	393,948
1	537000	Hydraulic Expense	4,594,078	4,671,702	9,265,780	3,013,295	3,054,826	6,068,121	1,580,783	1,616,876	3,197,659
1	538000	Electric Expense	0	7,514,481	7,514,481	0	4,913,719	4,913,719	0	2,600,762	2,600,762
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,263,904	1,263,920	0	826,467	826,467	16	437,437	437,453
1	540000	Rent	0	1,446,775	1,446,775	0	946,046	946,046	0	500,729	500,729
1	540100	MT Trust Funds Land Settlement Rents	4,943,166	0	4,943,166	3,231,188	0	3,231,188	1,711,978	0	1,711,978
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,392,909	1,392,909	0	910,823	910,823	0	482,086	482,086
1	542000	Structures	0	496,284	496,284	0	324,520	324,520	0	171,764	171,764
1	543000	Reservoirs, Dams, & Waterways	0	2,516,337	2,516,337	0	1,645,433	1,645,433	0	870,904	870,904
1	544000	Electric Plant	0	3,861,170	3,861,170	0	2,524,819	2,524,819	0	1,336,351	1,336,351
1	545000	Miscellaneous Hydraulic Plant	0	1,309,219	1,309,219	0	856,098	856,098	0	453,121	453,121
		TOTAL HYDRO POWER GENERATION EXP	9,537,260	28,827,963	38,365,223	6,244,483	18,850,604	25,095,087	3,292,777	9,977,359	13,270,136
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	360,376	360,376	0	235,650	235,650	0	124,726	124,726
1	547XXX	Fuel	0	70,095,444	70,095,444	0	45,835,411	45,835,411	0	24,260,033	24,260,033
1	548000	Generation Expense	0	2,552,420	2,552,420	0	1,669,027	1,669,027	0	883,393	883,393
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	564,178	564,178	0	368,916	368,916	0	195,262	195,262
1	550000	Rent	0	(2,068)	(2,068)	0	(1,352)	(1,352)	0	(716)	(716)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	748,362	748,362	0	489,354	489,354	0	259,008	259,008
1	552000	Structures	0	100,468	100,468	0	65,696	65,696	0	34,772	34,772
1	553000	Generating & Electric Equipment	0	4,507,997	4,507,997	0	2,947,779	2,947,779	0	1,560,218	1,560,218
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	982,241	982,241	0	642,287	642,287	0	339,954	339,954
		TOTAL OTHER POWER GENERATION EXP	0	79,909,418	79,909,418	0	52,252,768	52,252,768	0	27,656,650	27,656,650



Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	2,682,218	134,817,269	137,499,487	22,718	88,157,012	88,179,730	2,659,500	46,660,257	49,319,757
1	556000	System Control & Load Dispatching	0	715,926	715,926	0	468,144	468,144	0	247,782	247,782
E-557	557XXX	Other Expense	(2,692,146)	65,600,407	62,908,261	3,855,169	42,896,106	46,751,275	(6,547,315)	22,704,301	16,156,986
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>(9,928)</b>	<b>201,133,602</b>	<b>201,123,674</b>	<b>3,877,887</b>	<b>131,521,262</b>	<b>135,399,149</b>	<b>(3,887,815)</b>	<b>69,612,340</b>	<b>65,724,525</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>9,527,332</b>	<b>357,280,918</b>	<b>366,808,250</b>	<b>10,122,370</b>	<b>233,625,991</b>	<b>243,748,361</b>	<b>(595,038)</b>	<b>123,654,927</b>	<b>123,059,889</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,499,246	2,499,246	0	1,634,257	1,634,257	0	864,989	864,989
1	561000	Load Dispatching	0	3,321,973	3,321,973	0	2,172,238	2,172,238	0	1,149,735	1,149,735
1	562000	Station Expense	0	517,447	517,447	0	338,359	338,359	0	179,088	179,088
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	414,912	414,912	0	271,311	271,311	0	143,601	143,601
1	565XXX	Transmission of Electricity by Others	0	17,700,613	17,700,613	0	11,574,431	11,574,431	0	6,126,182	6,126,182
1	566000	Miscellaneous Transmission Expense	0	3,033,791	3,033,791	0	1,983,796	1,983,796	0	1,049,995	1,049,995
1	567000	Rent	0	167,582	167,582	0	109,582	109,582	0	58,000	58,000
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	672,280	672,280	0	439,604	439,604	0	232,676	232,676
1	569000	Structures	182	764,348	764,530	19	499,807	499,826	163	264,541	264,704
1	570000	Station Equipment	0	856,447	856,447	0	560,031	560,031	0	296,416	296,416
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	2,317	1,385,537	1,387,854	206	906,003	906,209	2,111	479,534	481,645
1	572000	Underground Lines	46	116	162	46	76	122	0	40	40
1	573000	Service Miscellaneous	0	89,017	89,017	0	58,208	58,208	0	30,809	30,809
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>2,545</b>	<b>31,423,309</b>	<b>31,425,854</b>	<b>271</b>	<b>20,547,703</b>	<b>20,547,974</b>	<b>2,274</b>	<b>10,875,606</b>	<b>10,877,880</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	1,380,675	30,044,932	31,425,607	679,543	19,646,381	20,325,924	701,132	10,398,551	11,099,683
E-DEPX		Depreciation Expense-Transmission	247,281	13,385,829	13,633,110	84,054	8,752,994	8,837,048	163,227	4,632,835	4,796,062
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,214	1,153,214	0	754,087	754,087	0	399,127	399,127
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(82,069)	0	(82,069)	0	0	0	(82,069)	0	(82,069)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	130,015	0	130,015	0	0	0	130,015	0	130,015
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	565,795	0	565,795	0	0	0	565,795	0	565,795
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	224,633	0	224,633	175,452	0	175,452	49,181	0	49,181
99	407403	Amortization of Dissallowed K.F. Plant	(84,120)	0	(84,120)	(84,120)	0	(84,120)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(310,515)	0	(310,515)	0	0	0	(310,515)	0	(310,515)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,783,217)	0	(2,783,217)	(1,925,078)	0	(1,925,078)	(858,139)	0	(858,139)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	555,799	0	555,799	0	0	0	555,799	0	555,799
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	65,928	0	65,928	65,928	0	65,928	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,474,698	25,474,698	0	16,657,904	16,657,904	0	8,816,794	8,816,794
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			3,405,710	71,167,063	74,572,773	1,571,115	46,536,142	48,107,257	1,834,595	24,630,921	26,465,516
TOTAL PRODUCTION & TRANSMISSION EXPEN:			12,935,587	459,871,290	472,806,877	11,693,756	300,709,836	312,403,592	1,241,831	159,161,454	160,403,285

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	698,108	3,508,325	4,206,433	497,290	2,353,384	2,850,674	200,818	1,154,941	1,355,759
3	582000	Station Expense	807,960	46,024	853,984	448,211	30,873	479,084	359,749	15,151	374,900
3	583000	Overhead Line Expense	2,121,439	467,412	2,588,851	1,411,536	313,540	1,725,076	709,903	153,872	863,775
3	584000	Underground Line Expense	1,653,985	0	1,653,985	912,426	0	912,426	741,559	0	741,559
3	584100	Energy Storage Equipment	40,509	0	40,509	40,509	0	40,509	0	0	0
3	585000	Street Light & Signal System Operation Expense	3,481	0	3,481	3,386	0	3,386	95	0	95
3	586000	Meter Expense	1,691,985	48,412	1,740,397	1,320,488	32,475	1,352,963	371,497	15,937	387,434
3	587000	Customer Installations Expense	766,218	137,677	903,895	524,236	92,354	616,590	241,982	45,323	287,305
3	588000	Miscellaneous Distribution Expense	4,937,206	4,162,110	9,099,316	3,052,019	2,791,943	5,843,962	1,885,187	1,370,167	3,255,354
3	589000	Rent	5,954	349,934	355,888	5,952	234,736	240,688	2	115,198	115,200
MAINTENANCE:											
3	590000	Supervision & Engineering	281,796	1,025,033	1,306,829	155,530	687,592	843,122	126,266	337,441	463,707
3	591000	Structures	513,710	1,346	515,056	291,125	903	292,028	222,585	443	223,028
3	592000	Station Equipment	752,730	118,499	871,229	478,430	79,489	557,919	274,300	39,010	313,310
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,171,027	0	10,171,027	7,238,956	0	7,238,956	2,932,071	0	2,932,071
3	594000	Underground Lines	875,626	0	875,626	614,280	0	614,280	261,346	0	261,346
3	595000	Line Transformers	394,864	0	394,864	308,691	0	308,691	86,173	0	86,173
3	596000	Street Light & Signal System Maintenance Exp	175,948	0	175,948	134,954	0	134,954	40,994	0	40,994
3	597000	Meters	34,581	0	34,581	27,961	0	27,961	6,620	0	6,620
3	598000	Miscellaneous Distribution Expense	3,741	216,625	220,366	(71,579)	145,312	73,733	75,320	71,313	146,633
TOTAL DISTRIBUTION OPERATING EXP			25,930,868	10,081,397	36,012,265	17,394,401	6,762,601	24,157,002	8,536,467	3,318,796	11,855,263
E-DEPX		Depreciation Expense-Distribution	50,024,972	60,224	50,085,196	32,336,964	40,398	32,377,362	17,688,008	19,826	17,707,834
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,261	0	30,261	30,261	0	30,261	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,641,664	0	55,641,664	47,474,492	0	47,474,492	8,167,172	0	8,167,172
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,696,897	60,224	105,757,121	79,841,717	40,398	79,882,115	25,855,180	19,826	25,875,006
TOTAL DISTRIBUTION EXPENSES			131,627,765	10,141,621	141,769,386	97,236,118	6,802,999	104,039,117	34,391,647	3,338,622	37,730,269

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	178,539	178,539	0	117,107	117,107	0	61,432	61,432
2	902000	Meter Reading Expenses	2,923,588	150,749	3,074,337	2,749,294	98,879	2,848,173	174,294	51,870	226,164
2	903XXX	Customer Records & Collection Expenses	2,616,864	7,614,169	10,231,033	1,810,567	4,994,286	6,804,853	806,297	2,619,883	3,426,180
2	904000	Uncollectible Accounts	269,118	2,099,675	2,368,793	332,138	1,377,219	1,709,357	(63,020)	722,456	659,436
2	905000	Misc Customer Accounts	0	220,980	220,980	0	144,945	144,945	0	76,035	76,035
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,809,570</b>	<b>10,264,112</b>	<b>16,073,682</b>	<b>4,891,999</b>	<b>6,732,436</b>	<b>11,624,435</b>	<b>917,571</b>	<b>3,531,676</b>	<b>4,449,247</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	38,997,446	235,541	39,232,987	28,608,191	154,496	28,762,687	10,389,255	81,045	10,470,300
2	909000	Advertising	37,525	1,062,493	1,100,018	36,535	696,910	733,445	990	365,583	366,573
2	910000	Misc Customer Service & Info Exp	0	372,311	372,311	0	244,206	244,206	0	128,105	128,105
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>39,034,971</b>	<b>1,670,345</b>	<b>40,705,316</b>	<b>28,644,726</b>	<b>1,095,612</b>	<b>29,740,338</b>	<b>10,390,245</b>	<b>574,733</b>	<b>10,964,978</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	18,752	0	18,752	18,752	0	18,752	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>18,752</b>	<b>0</b>	<b>18,752</b>	<b>18,752</b>	<b>0</b>	<b>18,752</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	716,010	31,975,784	32,691,794	547,985	21,933,789	22,481,774	168,025	10,041,995	10,210,020
4	921000	Office Supplies & Expenses	25,302	4,860,416	4,885,718	23,146	3,334,002	3,357,148	2,156	1,526,414	1,528,570
4	922000	Admin Exp Transferred--Credit	0	(116,342)	(116,342)	0	(79,805)	(79,805)	0	(36,537)	(36,537)
4	923000	Outside Services Employed	185,273	9,559,465	9,744,738	173,199	6,557,315	6,730,514	12,074	3,002,150	3,014,224
4	924000	Property Insurance Premium	0	1,312,721	1,312,721	0	900,461	900,461	0	412,260	412,260
4	925XXX	Injuries and Damages	310	3,631,634	3,631,944	155	2,491,119	2,491,274	155	1,140,515	1,140,670
4	926XXX	Employee Pensions and Benefits	5,521	1,714,463	1,719,984	5,521	1,176,036	1,181,557	0	538,427	538,427
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,676,137	3,874,050	6,550,187	1,783,090	2,533,241	4,316,331	893,047	1,340,809	2,233,856
4	930000	Miscellaneous General Expenses	154,947	4,300,684	4,455,631	106,566	2,950,054	3,056,620	48,381	1,350,630	1,399,011
4	931000	Rents	4,362	252,039	256,401	0	172,886	172,886	4,362	79,153	83,515
4	935000	Maintenance of General Plant	1,065,149	11,776,746	12,841,895	561,240	8,078,259	8,639,499	503,909	3,698,487	4,202,396
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,834,211</b>	<b>73,141,660</b>	<b>77,975,871</b>	<b>3,200,902</b>	<b>50,047,357</b>	<b>53,248,259</b>	<b>1,633,309</b>	<b>23,094,303</b>	<b>24,727,612</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	2,075,629	18,790,472	20,866,101	1,492,270	12,889,324	14,381,594	583,359	5,901,148	6,484,507
E-AMTX		Amortization Expense-General Plant - 303000	0	498,771	498,771	0	341,889	341,889	0	156,882	156,882
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,304,138	21,917,110	24,221,248	2,298,008	15,034,042	17,332,050	6,130	6,883,068	6,889,198
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,919	47,919	0	32,870	32,870	0	15,049	15,049
99	407229	Idaho Earnings Test Amortization	(860,849)	0	(860,849)	0	0	0	(860,849)	0	(860,849)
99	407230	Tax Reform Amortization	(8,640,643)	0	(8,640,643)	(7,796,747)	0	(7,796,747)	(843,896)	0	(843,896)
99	407311	Regulatory Debit - AFUDC Amortization	12,249	46,205	58,454	11,468	30,871	42,339	781	15,334	16,115
99	407319	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	407332	Existing Meters Excess Deprec. Deferral	448,331	0	448,331	448,331	0	448,331	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(825,501)	0	(825,501)	(561,311)	0	(561,311)	(264,190)	0	(264,190)
99	407436	Regulatory Credit - AMI	(4,355,794)	0	(4,355,794)	(4,355,794)	0	(4,355,794)	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			(8,388,428)	41,300,477	32,912,049	(7,486,839)	28,328,996	20,842,157	(901,589)	12,971,481	12,069,892
TOTAL ADMIN & GENERAL EXPENSES			(3,554,217)	114,442,137	110,887,920	(4,285,937)	78,376,353	74,090,416	731,720	36,065,784	36,797,504
TOTAL EXPENSES BEFORE FIT			185,872,428	596,389,505	782,261,933	138,199,414	393,717,236	531,916,650	47,673,014	202,672,269	250,345,283
NET OPERATING INCOME (LOSS) BEFORE FIT					195,109,990			127,551,301			67,558,689
E-FIT		FEDERAL INCOME TAX			19,770,924			12,727,847			7,043,077
E-FIT		DEFERRED FEDERAL INCOME TAX			148,891			(240,918)			389,809
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					175,674,963			115,381,375			60,293,588

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.592%	34.408%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.080%	32.920%
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:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months 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	53,340	944,065	997,405	51,640	617,324	668,964	1,700	326,741	328,441
1	456010	Other Electric Rev-Financial	0	(7,172,516)	(7,172,516)	0	(4,690,108)	(4,690,108)	0	(2,482,408)	(2,482,408)
1	456015	Other Electric Rev-CT Fuel Sales	0	25,631,630	25,631,630	0	16,760,523	16,760,523	0	8,871,107	8,871,107
1	456016	Other Electric Rev-Resource Opt	0	2,792,534	2,792,534	0	1,826,038	1,826,038	0	966,496	966,496
1	456017	Other Electric Rev-Non Resource	0	64,692	64,692	0	42,302	42,302	0	22,390	22,390
1	456018	Other Electric Rev-Extraction	0	639,195	639,195	0	417,970	417,970	0	221,225	221,225
1	456020	Other Electric Rev-Sale of Excess	0	170,677	170,677	0	111,606	111,606	0	59,071	59,071
1	456030	Other Electric Rev-Clearwater	0	410,081	410,081	0	268,152	268,152	0	141,929	141,929
1	456100	Transmission Revenue of Others	0	14,018,391	14,018,391	0	9,166,626	9,166,626	0	4,851,765	4,851,765
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,436,899	2,436,899	0	1,593,488	1,593,488	0	843,411	843,411
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	(613,864)	0	(613,864)	(613,864)	0	(613,864)	0	0	0
1	456328	Residential Decoupling Deferral	3,535,589	0	3,535,589	2,785,084	0	2,785,084	750,505	0	750,505
1	456329	Amortization Res Decoupling Deferral	(1,309,613)	0	(1,309,613)	(1,916,813)	0	(1,916,813)	607,200	0	607,200
1	456338	Non-res Decoupling Deferred Rev	7,193,682	0	7,193,682	6,138,157	0	6,138,157	1,055,525	0	1,055,525
1	456339	Amortization Non-res Decoupling	(2,223,865)	0	(2,223,865)	(974,129)	0	(974,129)	(1,249,736)	0	(1,249,736)
1	456380	Other Electric Revenue-Clearwater	60,897	0	60,897	0	0	0	60,897	0	60,897
1	456700	Other Electric Rev-Low Voltage	157,394	0	157,394	106,613	0	106,613	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,754,941	1,754,941	0	1,147,556	1,147,556	0	607,385	607,385
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,901,375)	(6,901,375)	0	(4,512,809)	(4,512,809)	0	(2,388,566)	(2,388,566)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,901,375	6,901,375	0	4,512,809	4,512,809	0	2,388,566	2,388,566
1	456730	Other Elec Rev-Intraco Thermal	0	46,298,135	46,298,135	0	30,274,350	30,274,350	0	16,023,785	16,023,785
TOTAL ACCOUNT 456			6,853,560	88,912,724	95,766,284	5,576,688	58,140,031	63,716,719	1,276,872	30,772,693	32,049,565

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	555000/555100	Purchased Power	0	126,152,408	126,152,408	0	82,491,060	82,491,060	0	43,661,348	43,661,348
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	613,297	636,015	22,718	401,035	423,753	0	212,262	212,262
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	2,659,500	0	2,659,500	0	0	0	2,659,500	0	2,659,500
1	555550	Non Monetary - Exchange Power	0	(2,064,858)	(2,064,858)	0	(1,350,211)	(1,350,211)	0	(714,647)	(714,647)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,680,196	7,680,196	0	5,022,080	5,022,080	0	2,658,116	2,658,116
1	555710	Intercompany Purchase	0	2,436,226	2,436,226	0	1,593,048	1,593,048	0	843,178	843,178
TOTAL ACCOUNT 555			2,682,218	134,817,269	137,499,487	22,718	88,157,012	88,179,730	2,659,500	46,660,257	49,319,757

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	9,870	7,057,474	7,067,344	9,870	4,614,882	4,624,752	0	2,442,592	2,442,592
1	557010	Other Power Supply Expense - Financial	0	(540,701)	(540,701)	0	(353,564)	(353,564)	0	(187,137)	(187,137)
1	557018	Merchandise Processing Fee	0	49,801	49,801	0	32,565	32,565	0	17,236	17,236
1	557150	Fuel - Economic Dispatch	0	(1,028,073)	(1,028,073)	0	(672,257)	(672,257)	0	(355,816)	(355,816)
1	557160	Power Supply Expense - Miscellaneous	0	1,453,158	1,453,158	0	950,220	950,220	0	502,938	502,938
99	557161	Unbilled Add-Ons	(79,190)	0	(79,190)	0	0	0	(79,190)	0	(79,190)
1	557165	Other Resource Costs-CAISO Charges	0	252,251	252,251	0	164,947	164,947	0	87,304	87,304
1	557170	Broker Fees - Power	0	389,370	389,370	0	254,609	254,609	0	134,761	134,761
1	557171	REC Broker Fees	0	42,944	42,944	0	28,081	28,081	0	14,863	14,863
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	3,580,838	0	3,580,838	3,580,838	0	3,580,838	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,805,736	0	1,805,736	1,805,736	0	1,805,736	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,038,773)	0	(2,038,773)	(2,038,773)	0	(2,038,773)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,069,717	0	2,069,717	0	0	0	2,069,717	0	2,069,717
99	557390	Idaho PCA Amortization	(8,859,022)	0	(8,859,022)	0	0	0	(8,859,022)	0	(8,859,022)
1	557395	Optional Renewable Power Expense Offset	0	834	834	0	545	545	0	289	289
1	557610	Other Expenses - Exposure	0	(15,911)	(15,911)	0	(10,404)	(10,404)	0	(5,507)	(5,507)
1	557700	Turbine Gas Bookout Expense	0	10,623,996	10,623,996	0	6,947,031	6,947,031	0	3,676,965	3,676,965
1	557711	Turbine Gas Bookout Offset	0	(10,623,996)	(10,623,996)	0	(6,947,031)	(6,947,031)	0	(3,676,965)	(3,676,965)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,939,260	57,939,260	0	37,886,482	37,886,482	0	20,052,778	20,052,778
TOTAL ACCOUNT 557			(2,692,146)	65,600,407	62,908,261	3,855,169	42,896,106	46,751,275	(6,547,315)	22,704,301	16,156,986

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	350,271	235,541	585,812	263,264	154,496	417,760	87,007	81,045	168,052
99	908600	Public Purpose Tariff Rider Expense Offset	38,367,467	0	38,367,467	28,026,278	0	28,026,278	10,341,189	0	10,341,189
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	105,298	0	105,298	144,239	0	144,239	(38,941)	0	(38,941)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>38,997,446</b>	<b>235,541</b>	<b>39,232,987</b>	<b>28,608,191</b>	<b>154,496</b>	<b>28,762,687</b>	<b>10,389,255</b>	<b>81,045</b>	<b>10,470,300</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.592%	34.408%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months 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	2,465,175,841	1,647,303,552	817,872,289
	Interest Deduction for FIT Calculation	69,009,144	46,206,865	22,802,279
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months 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	977,371,923	659,467,951	317,903,972
E-OPS	Less: Operating & Maintenance Expense	569,019,990	383,085,121	185,934,869
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,125,581	84,699,133	47,426,448
E-OTX	Less: Taxes Other than FIT	81,116,362	64,132,396	16,983,966
	Net Operating Income Before FIT	195,109,990	127,551,301	67,558,689
E-INT	Less: Interest Expense	69,009,144	46,206,865	22,802,279
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,491,338	0	1,491,338
E-SCM	Plus: Schedule M Adjustments	(33,444,929)	(20,878,201)	(12,566,728)
	Taxable Net Operating Income	94,147,255	60,608,795	33,538,460
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	19,770,924	12,727,847	7,043,077
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	19,770,924	12,727,847	7,043,077
E-DTE	Deferred FIT	148,891	(240,918)	389,809
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,435,027	12,169,926	7,265,101

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:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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
	997000 Book Depreciation & Amortization	56,062,956	85,898,470	141,961,426	36,921,099	57,491,984	94,413,083	19,141,857	28,406,486	47,548,343
12	997001 Contributions In Aid of Construction	0	7,623,992	7,623,992	0	5,093,894	5,093,894	0	2,530,098	2,530,098
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,204,975	1,204,975	0	805,092	805,092	0	399,883	399,883
99	997007 Idaho PCA	(6,789,305)	0	(6,789,305)	0	0	0	(6,789,305)	0	(6,789,305)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,598)	(22,598)	0	(11,224)	(11,224)
12	997016 Redemption Expense Amortization	0	994,681	994,681	0	664,586	664,586	0	330,095	330,095
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	7,720,702	0	7,720,702	5,358,736	0	5,358,736	2,361,966	0	2,361,966
12	997020 FAS87 Current Pension Accrual	0	(221,546)	(221,546)	0	(148,024)	(148,024)	0	(73,522)	(73,522)
99	997024 Kettle Falls Disallowance	(84,120)	0	(84,120)	(84,120)	0	(84,120)	0	0	0
12	997027 Uncollectibles	0	318,326	318,326	0	212,686	212,686	0	105,640	105,640
99	997031 Decoupling Mechanism	(6,570,713)	0	(6,570,713)	(5,407,219)	0	(5,407,219)	(1,163,494)	0	(1,163,494)
12	997032 Interest Rate Swaps	0	1,966,076	1,966,076	0	1,313,614	1,313,614	0	652,462	652,462
99	997033 BPA Residential Exchange	60,590	0	60,590	3,590	0	3,590	57,000	0	57,000
99	997034 Montana Hydro Settlement	4,943,166	80,274	5,023,440	3,231,188	55,064	3,286,252	1,711,978	25,210	1,737,188
99	997043 Washington Deferred Power Costs	3,576,748	0	3,576,748	3,576,748	0	3,576,748	0	0	0
12	997044 Non-Monetary Power Costs	0	(2,064,858)	(2,064,858)	0	(1,379,614)	(1,379,614)	0	(685,244)	(685,244)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(319,866)	0	(319,866)	(325,054)	0	(325,054)	5,188	0	5,188
12	997048 AFUDC	0	5,714,101	5,714,101	0	3,817,819	3,817,819	0	1,896,282	1,896,282
12	997049 Tax Depreciation	0	(151,185,780)	(151,185,780)	0	(101,013,267)	(101,013,267)	0	(50,172,513)	(50,172,513)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(166,667)	166,667	0	0	111,357	111,357	(166,667)	55,310	(111,357)
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	590,693	742,811	30,975	293,393	324,368
99	997065 Amortization - Unbilled Revenue Add-Ins	(371,439)	0	(371,439)	(98,127)	0	(98,127)	(273,312)	0	(273,312)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,207,135	8,207,135	0	5,483,515	5,483,515	0	2,723,620	2,723,620
12	997081 Deferred Compensation	0	251,652	251,652	0	168,139	168,139	0	83,513	83,513
4	997082 Meal Disallowances	0	523,532	523,532	0	359,117	359,117	0	164,415	164,415
12	997083 Paid Time Off	0	(56,135)	(56,135)	0	(37,506)	(37,506)	0	(18,629)	(18,629)
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	1,121,594	0	1,121,594	0	0	0	1,121,594	0	1,121,594
99	997095 WA REC Deferral	(240,163)	0	(240,163)	(240,163)	0	(240,163)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,861	21,861	0	10,858	10,858
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	73,511	73,511	0	49,116	49,116	0	24,395	24,395
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,588,016)	(35,588,016)	0	(23,777,777)	(23,777,777)	0	(11,810,239)	(11,810,239)
99	997102 Amort Idaho Earnings Test (254229)	(935,281)	0	(935,281)	0	0	0	(935,281)	0	(935,281)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107	MDM System	(4,428,090)	0	(4,428,090)	(4,428,090)	0	(4,428,090)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	224,184	0	224,184	231,693	0	231,693	(7,509)	0	(7,509)
99	997109	Tax Reform Amortization	(7,986,006)	0	(7,986,006)	(7,378,958)	0	(7,378,958)	(607,048)	0	(607,048)
99	997110	FISERVE	(825,811)	0	(825,811)	(561,523)	0	(561,523)	(264,288)	0	(264,288)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(562,146)	(562,146)	0	(279,214)	(279,214)
12	997112	AFUDC Equity Tax Flow Through	0	(5,948,071)	(5,948,071)	0	(3,974,144)	(3,974,144)	0	(1,973,927)	(1,973,927)
12	997113	AFUDC Equity CWIP	0	(967,170)	(967,170)	0	(646,205)	(646,205)	0	(320,965)	(320,965)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,596)	(53,596)	0	(26,621)	(26,621)
99	997115	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	997117	Colstrip Plant Adjustment	(303,346)	0	(303,346)	0	0	0	(303,346)	0	(303,346)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>60,681,093</b>	<b>(83,046,778)</b>	<b>(33,444,929)</b>	<b>34,498,139</b>	<b>(55,376,340)</b>	<b>(20,878,201)</b>	<b>15,103,710</b>	<b>(27,670,438)</b>	<b>(12,566,728)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.814%	33.186%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months 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	(1,919,204)	(1,919,204)	0	(1,282,297)	(1,282,297)	0	(636,907)	(636,907)
99	410100	Deferred Federal Income Tax Expense - Washin	1,772,050	0	1,772,050	1,772,050	0	1,772,050	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,149,368	0	1,149,368	0	0	0	1,149,368	0	1,149,368
	410100	Total	2,921,418	(1,919,204)	1,002,214	1,772,050	(1,282,297)	489,753	1,149,368	(636,907)	512,461
12	411100	Deferred Federal Income Tax Expense - Allocate	0	40,523	40,523	0	27,075	27,075	0	13,448	13,448
99	411100	Deferred Federal Income Tax Expense - Washin	(757,746)	0	(757,746)	(757,746)	0	(757,746)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(136,100)	0	(136,100)	0	0	0	(136,100)	0	(136,100)
	411100	Total	(893,846)	40,523	(853,323)	(757,746)	27,075	(730,671)	(136,100)	13,448	(122,652)
Total Deferred Federal Income Tax Expense			2,027,572	(1,878,681)	148,891	1,014,304	(1,255,222)	(240,918)	1,013,268	(623,459)	389,809

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.814%	33.186%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months Ended May 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,427,480	1,427,480	0	933,429	933,429	0	494,051	494,051
1	408150	R&P Property Tax--Production	0	17,718,280	17,718,280	0	11,585,983	11,585,983	0	6,132,297	6,132,297
1	408180	R&P Property Tax--Transmission	0	6,134,576	6,134,576	0	4,011,399	4,011,399	0	2,123,177	2,123,177
1	409100	State Income Tax--Montana & Oregon	0	153,986	153,986	0	100,691	100,691	0	53,295	53,295
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>25,474,698</b>	<b>25,474,698</b>	<b>0</b>	<b>16,657,904</b>	<b>16,657,904</b>	<b>0</b>	<b>8,816,794</b>	<b>8,816,794</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,333,632	0	21,333,632	21,333,632	0	21,333,632	0	0	0
99	408120	Municipal Occupation & License Tax	22,327,897	0	22,327,897	18,780,953	0	18,780,953	3,546,944	0	3,546,944
99	408160	Miscellaneous State or Local Tax--WA & ID	130	0	130	0	0	0	130	0	130
99	408170	R&P Property Tax--Distribution	10,634,639	0	10,634,639	7,359,907	0	7,359,907	3,274,732	0	3,274,732
99	409100	State Income Tax--Idaho	(145,972)	0	(145,972)	0	0	0	(145,972)	0	(145,972)
99	411410	State Income Tax--Idaho ITC Deferred	1,567,016	0	1,567,016	0	0	0	1,567,016	0	1,567,016
99	411420	State Income Tax--Idaho ITC Amortization	(75,678)	0	(75,678)	0	0	0	(75,678)	0	(75,678)
<b>TOTAL DISTRIBUTION</b>			<b>55,641,664</b>	<b>0</b>	<b>55,641,664</b>	<b>47,474,492</b>	<b>0</b>	<b>47,474,492</b>	<b>8,167,172</b>	<b>0</b>	<b>8,167,172</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>55,641,664</b>	<b>25,474,698</b>	<b>81,116,362</b>	<b>47,474,492</b>	<b>16,657,904</b>	<b>64,132,396</b>	<b>8,167,172</b>	<b>8,816,794</b>	<b>16,983,966</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended 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	8,166,666	8,166,666	0	5,340,183	5,340,183	0	2,826,483	2,826,483
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	1,149,270	1,149,270	0	751,508	751,508	0	397,762	397,762
1	182381	CDA Settlement Past Storage	0	31,053,508	31,053,508	0	20,305,889	20,305,889	0	10,747,619	10,747,619
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)	333,027	17,962,080	18,295,107	333,027	11,981,546	12,314,573	0	5,980,534	5,980,534
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,597,441	76,553,457	79,150,898	2,562,966	52,511,844	55,074,810	34,475	24,041,613	24,076,088
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,239,739	1,239,739	0	850,399	850,399	0	389,340	389,340
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	9,152,104	1,361,483	10,513,587	9,152,104	933,909	10,086,013	0	427,574	427,574
		TOTAL INTANGIBLE PLANT	12,685,276	276,106,028	288,791,304	12,650,801	186,285,670	198,936,471	34,475	89,820,358	89,854,833
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,243	3,578,243	0	2,339,813	2,339,813	0	1,238,430	1,238,430
1	311XXX	Structures & Improvements	13,857,798	124,495,154	138,352,952	9,056,082	81,407,381	90,463,463	4,801,716	43,087,773	47,889,489
1	312000	Boiler Plant	18,154,244	167,597,371	185,751,615	11,863,878	109,591,921	121,455,799	6,290,366	58,005,450	64,295,816
1	313000	Generators	873	5,924	6,797	569	3,874	4,443	304	2,050	2,354
1	314000	Turbogenerator Units	4,819,525	54,157,672	58,977,197	3,149,477	35,413,702	38,563,179	1,670,048	18,743,970	20,414,018
1	315000	Accessory Electric Equipment	2,152,268	27,039,881	29,192,149	1,406,512	17,681,378	19,087,890	745,756	9,358,503	10,104,259
1	316000	Miscellaneous Power Plant Equipment	1,761,927	15,807,998	17,569,925	1,151,420	10,336,850	11,488,270	610,507	5,471,148	6,081,655
		TOTAL STEAM PRODUCTION PLANT	40,746,635	392,682,243	433,428,878	26,627,938	256,774,919	283,402,857	14,118,697	135,907,324	150,026,021
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,387,171	63,387,171	0	41,448,871	41,448,871	0	21,938,300	21,938,300
1	331XXX	Structures & Improvements	0	86,072,034	86,072,034	0	56,282,503	56,282,503	0	29,789,531	29,789,531
1	332XXX	Reservoirs, Dams, & Waterways	0	191,161,519	191,161,519	0	125,000,517	125,000,517	0	66,161,002	66,161,002
1	333000	Waterwheels, Turbines, & Generators	0	234,468,686	234,468,686	0	153,319,074	153,319,074	0	81,149,612	81,149,612
1	334000	Accessory Electric Equipment	0	66,714,742	66,714,742	0	43,624,770	43,624,770	0	23,089,972	23,089,972
1	335XXX	Miscellaneous Power Plant Equipment	0	13,925,492	13,925,492	0	9,105,879	9,105,879	0	4,819,613	4,819,613
1	336000	Roads, Railroads, & Bridges	0	4,071,311	4,071,311	0	2,662,230	2,662,230	0	1,409,081	1,409,081
		TOTAL HYDRAULIC PRODUCTION PLANT	0	659,800,955	659,800,955	0	431,443,844	431,443,844	0	228,357,111	228,357,111
		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	17,110,480	17,110,480	0	11,188,543	11,188,543	0	5,921,937	5,921,937
1	342000	Fuel Holders, Producers, & Accessories	0	21,386,944	21,386,944	0	13,984,923	13,984,923	0	7,402,021	7,402,021
1	343000	Prime Movers	0	23,657,238	23,657,238	0	15,469,468	15,469,468	0	8,187,770	8,187,770
1	344000	Generators	0	219,223,216	219,223,216	0	143,350,061	143,350,061	0	75,873,155	75,873,155
1	344010	Generators - Solar	0	154,354	154,354	0	100,932	100,932	0	53,422	53,422
1	345000	Accessory Electric Equipment	0	22,039,771	22,039,771	0	14,411,806	14,411,806	0	7,627,965	7,627,965
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	1,736,897	1,736,897	0	1,135,757	1,135,757	0	601,140	601,140
		TOTAL OTHER PRODUCTION PLANT	0	306,247,278	306,247,278	0	200,255,095	200,255,095	0	105,992,183	105,992,183
		TOTAL PRODUCTION PLANT	40,746,635	1,358,730,476	1,399,477,111	26,627,938	888,473,858	915,101,796	14,118,697	470,256,618	484,375,315



RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	74,473	28,882,777	28,957,250	48,668	18,886,448	18,935,116	25,805	9,996,329	10,022,134
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	23	26,097,046	26,097,069	15	17,064,858	17,064,873	8	9,032,188	9,032,196
1	353XXX	Station Equipment	1,478,707	264,529,182	266,007,889	966,335	172,975,632	173,941,967	512,372	91,553,550	92,065,922
1	354000	Towers & Fixtures	1,999,148	15,238,355	17,237,503	1,306,443	9,964,360	11,270,803	692,705	5,273,995	5,966,700
1	355000	Poles & Fixtures	678	255,551,903	255,552,581	443	167,105,389	167,105,832	235	88,446,514	88,446,749
1	356000	Overhead Conductors & Devices	1,565,302	143,407,553	144,972,855	1,022,925	93,774,199	94,797,124	542,377	49,633,354	50,175,731
1	357000	Underground Conduit	0	3,079,234	3,079,234	0	2,013,511	2,013,511	0	1,065,723	1,065,723
1	358000	Underground Conductors & Devices	0	2,427,894	2,427,894	0	1,587,600	1,587,600	0	840,294	840,294
1	359000	Roads & Trails	9,854	2,064,089	2,073,943	6,440	1,349,708	1,356,148	3,414	714,381	717,795
		TOTAL TRANSMISSION PLANT	5,128,185	741,278,033	746,406,218	3,351,269	484,721,705	488,072,974	1,776,916	256,556,328	258,333,244
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,609,295	0	7,609,295	6,138,741	0	6,138,741	1,470,554	0	1,470,554
99	360400	Land Easements	2,602,686	0	2,602,686	362,967	0	362,967	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	31,537,039	0	31,537,039	24,891,267	0	24,891,267	6,645,772	0	6,645,772
3	362000	Station Equipment	133,623,325	3,057,066	136,680,391	89,109,254	2,050,680	91,159,934	44,514,071	1,006,386	45,520,457
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	404,949,873	0	404,949,873	262,545,397	0	262,545,397	142,404,476	0	142,404,476
99	365000	Overhead Conductors & Devices	265,178,102	0	265,178,102	168,962,089	0	168,962,089	96,216,013	0	96,216,013
99	366000	Underground Conduit	118,157,694	0	118,157,694	77,705,003	0	77,705,003	40,452,691	0	40,452,691
99	367000	Underground Conductors & Devices	207,127,489	0	207,127,489	137,063,003	0	137,063,003	70,064,486	0	70,064,486
99	368000	Line Transformers	268,173,129	0	268,173,129	184,961,976	0	184,961,976	83,211,153	0	83,211,153
99	369XXX	Services	172,634,957	0	172,634,957	113,405,914	0	113,405,914	59,229,043	0	59,229,043
99	371XXX	Installations on Customers' Premises	1,522,744	0	1,522,744	1,522,744	0	1,522,744	0	0	0
99	370XXX	Meters	55,753,016	0	55,753,016	32,688,308	0	32,688,308	23,064,708	0	23,064,708
99	373XXX	Street Light & Signal Systems	62,527,888	0	62,527,888	40,755,700	0	40,755,700	21,772,188	0	21,772,188
		TOTAL DISTRIBUTION PLANT	1,734,362,932	3,057,066	1,737,419,998	1,142,710,208	2,050,680	1,144,760,888	591,652,724	1,006,386	592,659,110
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,529,847	7,428,789	8,958,636	827,088	5,095,778	5,922,866	702,759	2,333,011	3,035,770
4	390XXX	Structures & Improvements	16,757,467	90,474,045	107,231,512	8,353,466	62,060,671	70,414,137	8,404,001	28,413,374	36,817,375
4	391XXX	Office Furniture & Equipment	3,542,473	56,504,188	60,046,661	3,480,066	38,759,048	42,239,114	62,407	17,745,140	17,807,547
4	392XXX	Transportation Equipment	34,054,657	22,021,140	56,075,797	23,969,903	15,105,401	39,075,304	10,084,754	6,915,739	17,000,493
4	393000	Stores Equipment	429,531	3,793,099	4,222,630	255,314	2,601,876	2,857,190	174,217	1,191,223	1,365,440
4	394000	Tools, Shop & Garage Equipment	1,734,569	13,846,929	15,581,498	755,034	9,498,301	10,253,335	979,535	4,348,628	5,328,163
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	342,618	2,031,680	2,374,298	327,765	1,393,631	1,721,396	14,853	638,049	652,902
4	396XXX	Power Operated Equipment	24,304,829	9,363,935	33,668,764	14,486,336	6,423,191	20,909,527	9,818,493	2,940,744	12,759,237
4	397XXX	Communications Equipment	25,990,855	89,887,821	115,878,676	16,005,000	61,658,551	77,663,551	9,985,855	28,229,270	38,215,125
4	398000	Miscellaneous Equipment	13,522	522,519	536,041	0	358,422	358,422	13,522	164,097	177,619
		TOTAL GENERAL PLANT	108,700,368	295,987,986	404,688,354	68,459,972	203,032,959	271,492,931	40,240,396	92,955,027	133,195,423
		TOTAL PLANT IN SERVICE	1,901,623,396	2,675,159,589	4,576,782,985	1,253,800,188	1,764,564,872	3,018,365,060	647,823,208	910,594,717	1,558,417,925

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months 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	(29,750,600)	(275,381,297)	(305,131,897)	(19,423,262)	(180,071,830)	(199,495,092)	(10,327,338)	(95,309,467)	(105,636,805)
E-ADEP		Hydro Production Plant	0	(135,431,249)	(135,431,249)	0	(88,558,494)	(88,558,494)	0	(46,872,755)	(46,872,755)
E-ADEP		Other Production Plant	0	(127,700,136)	(127,700,136)	0	(83,503,119)	(83,503,119)	0	(44,197,017)	(44,197,017)
E-ADEP		Transmission Plant	(2,867,042)	(214,986,308)	(217,853,350)	(1,867,150)	(140,579,547)	(142,446,697)	(999,892)	(74,406,761)	(75,406,653)
E-ADEP		Distribution Plant	(563,581,333)	(178,300)	(563,759,633)	(346,980,227)	(119,604)	(347,099,831)	(216,601,106)	(58,696)	(216,659,802)
E-ADEP		General Plant	(39,800,587)	(103,266,920)	(143,067,507)	(24,211,186)	(70,835,944)	(95,047,130)	(15,589,401)	(32,430,976)	(48,020,377)
TOTAL ACCUMULATED DEPRECIATION			(635,999,562)	(856,944,210)	(1,492,943,772)	(392,481,825)	(563,668,538)	(956,150,363)	(243,517,737)	(293,275,672)	(536,793,409)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,731,039)	(13,731,039)	0	(8,978,726)	(8,978,726)	0	(4,752,313)	(4,752,313)
E-AAMT		Distribution-Franchises/Misc Intangibles	(257,876)	0	(257,876)	(257,876)	0	(257,876)	0	0	0
E-AAMT		General Plant - 303000	0	(2,261,084)	(2,261,084)	0	(1,548,353)	(1,548,353)	0	(712,731)	(712,731)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,932,063)	(50,532,449)	(53,464,512)	(2,908,316)	(34,662,733)	(37,571,049)	(23,747)	(15,869,716)	(15,893,463)
E-AAMT		General Plant - 390200, 396200	0	(140,942)	(140,942)	0	(96,679)	(96,679)	0	(44,263)	(44,263)
TOTAL ACCUMULATED AMORTIZATION			(3,189,939)	(66,665,514)	(69,855,453)	(3,166,192)	(45,286,491)	(48,452,683)	(23,747)	(21,379,023)	(21,402,770)
TOTAL ACCUMULATED DEPR/AMORT			(639,189,501)	(923,609,724)	(1,562,799,225)	(395,648,017)	(608,955,029)	(1,004,603,046)	(243,541,484)	(314,654,695)	(558,196,179)
NET ELECTRIC UTILITY PLANT before ADFIT			1,262,433,895	1,751,549,865	3,013,983,760	858,152,171	1,155,609,843	2,013,762,014	404,281,724	595,940,022	1,000,221,746
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	60,336	60,336	0	39,454	39,454	0	20,882	20,882
12		ADFIT - Electric Plant In Service (282900)	0	(547,963,772)	(547,963,772)	0	(366,116,515)	(366,116,515)	0	(181,847,257)	(181,847,257)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,635,609)	(62,635,609)	0	(42,964,896)	(42,964,896)	0	(19,670,713)	(19,670,713)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(379,727)	(379,727)	0	(260,474)	(260,474)	0	(119,253)	(119,253)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(178,560)	(178,560)	0	(122,483)	(122,483)	0	(56,077)	(56,077)
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	(6,521,237)	(6,521,237)	0	(4,264,237)	(4,264,237)	0	(2,257,000)	(2,257,000)
1		ADFIT - CDA Settlement Costs (283333)	0	248,665	248,665	0	162,602	162,602	0	86,063	86,063
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,345,280)	(1,345,280)	0	(898,835)	(898,835)	0	(446,445)	(446,445)
TOTAL ACCUMULATED DFIT			0	(618,715,184)	(618,715,184)	0	(414,425,384)	(414,425,384)	0	(204,289,800)	(204,289,800)
NET ELECTRIC UTILITY PLANT			1,262,433,895	1,132,834,681	2,395,268,576	858,152,171	741,184,459	1,599,336,630	404,281,724	391,650,222	795,931,946

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.080%	32.920%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.814%	33.186%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months 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	1,262,433,895	1,132,834,681	2,395,268,576	858,152,171	741,184,459	1,599,336,630	404,281,724	391,650,222	795,931,946
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	218,517	541,870	760,387	200,502	371,696	572,198	18,015	170,174	188,189
4	Accumulated Amortization - AFUDC (182318)	(5,555)	(20,857)	(26,412)	(5,199)	(14,307)	(19,506)	(356)	(6,550)	(6,906)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(165,090)	0	(165,090)	165,090	0	165,090
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)	(3,161,246)	0	(3,161,246)	(1,013,125)	0	(1,013,125)	(2,148,121)	0	(2,148,121)
99	Kettle Falls Disallowed Plant (101030)	(7,834,293)	0	(7,834,293)	(5,029,070)	0	(5,029,070)	(2,805,223)	0	(2,805,223)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,785,034	0	7,785,034	5,006,075	0	5,006,075	2,778,959	0	2,778,959
99	ADFIT - Kettle Falls Disallowed (190420)	7,018	0	7,018	7,018	0	7,018	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)	1,757,898	0	1,757,898	0	0	0	1,757,898	0	1,757,898
99	ADFIT - Boulder Park Disallowed (190040)	176,841	0	176,841	0	0	0	176,841	0	176,841
99	Investment in WNP3 Exchange Power (124900, 12493)	1,837,131	0	1,837,131	1,837,131	0	1,837,131	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(330,215)	0	(330,215)	(330,215)	0	(330,215)	0	0	0
99	CDA Lake Settlement - WA (182382)	304,236	0	304,236	304,236	0	304,236	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(36,898)	0	(36,898)	(36,898)	0	(36,898)	0	0	0
99	CDA Lake Settlement - ID (186382)	56,788	0	56,788	0	0	0	56,788	0	56,788
99	ADFIT - CDA Lake Settlement - Direct (283382)	(75,816)	0	(75,816)	(63,890)	0	(63,890)	(11,926)	0	(11,926)
99	CDA CDR Fund - Direct (182324)	22,130	0	22,130	22,130	0	22,130	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	156,506	0	156,506	145,879	0	145,879	10,627	0	10,627
99	ADFIT - Spokane River Relicensing (283322)	(32,852)	0	(32,852)	(30,623)	0	(30,623)	(2,229)	0	(2,229)
99	Spokane River PM&Es (182323)	142,124	0	142,124	92,632	0	92,632	49,492	0	49,492
99	ADFIT - Spokane River PM&Es (283323)	(29,860)	0	(29,860)	(19,467)	0	(19,467)	(10,393)	0	(10,393)
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)	(2,102,450)	(14)	(2,102,464)	(986,594)	(10)	(986,604)	(1,115,856)	(4)	(1,115,860)
2	Rate Base - Regulatory Liability-Non-plant Excess	(300,247)	0	(300,247)	(209,446)	0	(209,446)	(90,801)	0	(90,801)
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(258,489)	0	(258,489)	0	0	0	(258,489)	0	(258,489)
99	Colstrip-Regulatory Asset (182327)	14,844	0	14,844	0	0	0	14,844	0	14,844
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	164,030	0	164,030	0	0	0	164,030	0	164,030
99	Customer Deposits (235199)	(1,973,898)	0	(1,973,898)	(1,973,898)	0	(1,973,898)	0	0	0
C-WKC	Working Capital	72,496,444	0	72,496,444	48,746,456	0	48,746,456	23,749,988	0	23,749,988
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	69,386,266	520,999	69,907,265	47,609,543	357,379	47,966,922	21,776,723	163,620	21,940,343
	NET RATE BASE	1,331,820,161	1,133,355,680	2,465,175,841	905,761,714	741,541,838	1,647,303,552	426,058,447	391,813,842	817,872,289

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,442,669	7,442,669			7,442,669	7,442,669		4,866,761	4,866,761		2,575,908	2,575,908	
	Steam (ED-ID)	701,132	701,132		701,132	701,132	701,132				701,132		701,132	
	Steam (ED-WA)	679,543	679,543		679,543	679,543	679,543	679,543		679,543				
1	Hydro (ED-AN)	12,610,506	12,610,506			12,610,506	12,610,506		8,246,010	8,246,010		4,364,496	4,364,496	
1	Other (ED-AN)	9,991,757	9,991,757			9,991,757	9,991,757		6,533,610	6,533,610		3,458,147	3,458,147	
<b>Total Electric Production</b>		<b>31,425,607</b>	<b>31,425,607</b>			<b>1,380,675</b>	<b>30,044,932</b>	<b>31,425,607</b>	<b>679,543</b>	<b>19,646,381</b>	<b>20,325,924</b>	<b>701,132</b>	<b>10,398,551</b>	<b>11,099,683</b>
<b>Electric Transmission</b>														
1	ED-AN	13,385,829	13,385,829			13,385,829	13,385,829		8,752,994	8,752,994		4,632,835	4,632,835	
	ED-ID	163,227	163,227		163,227	163,227	163,227				163,227		163,227	
	ED-WA	84,054	84,054		84,054	84,054	84,054	84,054		84,054				
<b>Total Electric Transmissic</b>		<b>13,633,110</b>	<b>13,633,110</b>			<b>247,281</b>	<b>13,385,829</b>	<b>13,633,110</b>	<b>84,054</b>	<b>8,752,994</b>	<b>8,837,048</b>	<b>163,227</b>	<b>4,632,835</b>	<b>4,796,062</b>
<b>Electric Distribution</b>														
3	ED-AN	60,224	60,224			60,224	60,224		40,398	40,398		19,826	19,826	
	ED-ID	17,688,008	17,688,008		17,688,008	17,688,008	17,688,008				17,688,008		17,688,008	
	ED-WA	32,336,964	32,336,964		32,336,964	32,336,964	32,336,964	32,336,964		32,336,964				
<b>Total Electric Distribution</b>		<b>50,085,196</b>	<b>50,085,196</b>			<b>50,024,972</b>	<b>60,224</b>	<b>50,085,196</b>	<b>32,336,964</b>	<b>40,398</b>	<b>32,377,362</b>	<b>17,688,008</b>	<b>19,826</b>	<b>17,707,834</b>
<b>Gas Underground Storage</b>														
	GD-AN	897,906		897,906										
	GD-OR	137,583			137,583									
<b>Total Gas Underground St</b>		<b>1,035,489</b>		<b>897,906</b>	<b>137,583</b>									
<b>Gas Distribution</b>														
	GD-AN	60,461		60,461										
	GD-ID	5,739,056		5,739,056										
	GD-WA	12,001,528		12,001,528										
	GD-OR	8,092,193			8,092,193									
<b>Total Gas Distribution</b>		<b>25,893,238</b>		<b>17,801,045</b>	<b>8,092,193</b>									
<b>General Plant</b>														
4	ED-AN	2,392,115	2,392,115			2,392,115	2,392,115		1,640,871	1,640,871		751,244	751,244	
	ED-ID	294,795	294,795		294,795	294,795	294,795				294,795		294,795	
	ED-WA	592,806	592,806		592,806	592,806	592,806	592,806		592,806				
7,4	CD-AA	22,098,351	15,596,574	4,533,035	1,968,742	15,596,574	15,596,574		10,698,470	10,698,470		4,898,104	4,898,104	
9,4	CD-AN	1,029,603	801,783	227,820		801,783	801,783		549,983	549,983		251,800	251,800	
9	CD-ID	370,557	288,564	81,993		288,564	288,564				288,564		288,564	
9	CD-WA	1,155,040	899,464	255,576		899,464	899,464	899,464		899,464				
8	GD-AA	372,286		259,766	112,520									
	GD-AN	29,590		29,590										
	GD-ID	27,336		27,336										
	GD-WA	731,982		731,982										
	GD-OR	195,741			195,741									
<b>Total General Plant</b>		<b>29,290,202</b>	<b>20,866,101</b>	<b>6,147,098</b>	<b>2,277,003</b>	<b>2,075,629</b>	<b>18,790,472</b>	<b>20,866,101</b>	<b>1,492,270</b>	<b>12,889,324</b>	<b>14,381,594</b>	<b>583,359</b>	<b>5,901,148</b>	<b>6,484,507</b>
<b>Total Depreciation Expense</b>		<b>151,362,842</b>	<b>116,010,014</b>	<b>24,846,049</b>	<b>10,506,779</b>	<b>53,728,557</b>	<b>62,281,457</b>	<b>116,010,014</b>	<b>34,592,831</b>	<b>41,329,097</b>	<b>75,921,928</b>	<b>19,135,726</b>	<b>20,952,360</b>	<b>40,088,086</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.080%	32.920%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (30300)	ED-AN	234,814	234,814		234,814	234,814		153,545	153,545		81,269	81,269	
<b>Total Production/Transmission</b>			<b>1,153,214</b>	<b>1,153,214</b>		<b>1,153,214</b>	<b>1,153,214</b>		<b>754,087</b>	<b>754,087</b>		<b>399,127</b>	<b>399,127</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (30300)	ED-WA	6,108	6,108		6,108	6,108	6,108		6,108				
<b>Total Distribution</b>			<b>30,261</b>	<b>30,261</b>		<b>30,261</b>	<b>30,261</b>	<b>30,261</b>		<b>30,261</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	695,960	491,195	142,762	62,003	491,195	491,195		336,935	336,935	154,260	154,260	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,954	4,954	2,622	2,622	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>753,561</b>	<b>498,771</b>	<b>184,719</b>	<b>70,071</b>	<b>498,771</b>	<b>498,771</b>		<b>341,889</b>	<b>341,889</b>	<b>156,882</b>	<b>156,882</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	27,515,066	19,419,584	5,644,165	2,451,317	19,419,584	19,419,584		13,320,864	13,320,864	6,098,720	6,098,720	
9,4		CD-AN	41,020	31,943	9,077		31,943	31,943		21,911	21,911	10,032	10,032	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	2,364,177	1,841,056	523,121		1,841,056	1,841,056	1,841,056		1,841,056		0	
4		ED-AN	2,465,583	2,465,583			2,465,583	2,465,583		1,691,267	1,691,267	774,316	774,316	
		ED-ID	0	0			0	0				0	0	
		ED-WA	456,952	456,952			456,952	456,952	456,952		456,952		0	
8		GD-AA	133,598		93,219	40,379								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>32,984,268</b>	<b>24,221,248</b>	<b>6,271,324</b>	<b>2,491,696</b>	<b>2,304,138</b>	<b>21,917,110</b>	<b>24,221,248</b>	<b>2,298,008</b>	<b>15,034,042</b>	<b>17,332,050</b>	<b>6,130</b>	<b>6,883,068</b>
<b>Gas Underground Storage</b>														
		GD-AN	57		57									
<b>Total Gas Underground Storage</b>			<b>57</b>		<b>57</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0	0	0		0	0	0	0	
4		ED-AN	47,919	47,919			47,919	47,919		32,870	32,870	15,049	15,049	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>47,919</b>	<b>47,919</b>	<b>0</b>	<b>0</b>	<b>47,919</b>	<b>47,919</b>		<b>32,870</b>	<b>32,870</b>	<b>15,049</b>	<b>15,049</b>	
<b>Total Amortization Expense</b>			<b>34,969,280</b>	<b>25,951,413</b>	<b>6,456,100</b>	<b>2,561,767</b>	<b>2,334,399</b>	<b>23,617,014</b>	<b>25,951,413</b>	<b>2,328,269</b>	<b>16,162,888</b>	<b>18,491,157</b>	<b>6,130</b>	<b>7,454,126</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%	1	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%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(275,381,297)	(275,381,297)			(275,381,297)	(275,381,297)		(180,071,830)	(180,071,830)		(95,309,467)	(95,309,467)	
	Steam (ED-ID)	(10,327,338)	(10,327,338)		(10,327,338)		(10,327,338)				(10,327,338)		(10,327,338)	
	Steam (ED-WA)	(19,423,262)	(19,423,262)		(19,423,262)		(19,423,262)	(19,423,262)		(19,423,262)				
1	Hydro (ED-AN)	(135,431,249)	(135,431,249)			(135,431,249)	(135,431,249)		(88,558,494)	(88,558,494)		(46,872,755)	(46,872,755)	
1	Other (ED-AN)	(127,700,136)	(127,700,136)			(127,700,136)	(127,700,136)		(83,503,119)	(83,503,119)		(44,197,017)	(44,197,017)	
<b>Total Electric Production</b>		<b>(568,263,282)</b>	<b>(568,263,282)</b>			<b>(29,750,600)</b>	<b>(538,512,682)</b>	<b>(568,263,282)</b>	<b>(19,423,262)</b>	<b>(352,133,443)</b>	<b>(371,556,705)</b>	<b>(10,327,338)</b>	<b>(186,379,239)</b>	<b>(196,706,577)</b>
<b>Electric Transmission</b>														
1	ED-AN	(214,986,308)	(214,986,308)			(214,986,308)	(214,986,308)		(140,579,547)	(140,579,547)		(74,406,761)	(74,406,761)	
	ED-ID	(999,892)	(999,892)		(999,892)		(999,892)				(999,892)		(999,892)	
	ED-WA	(1,867,150)	(1,867,150)		(1,867,150)		(1,867,150)	(1,867,150)		(1,867,150)				
<b>Total Electric Transmissic</b>		<b>(217,853,350)</b>	<b>(217,853,350)</b>			<b>(2,867,042)</b>	<b>(214,986,308)</b>	<b>(217,853,350)</b>	<b>(1,867,150)</b>	<b>(140,579,547)</b>	<b>(142,446,697)</b>	<b>(999,892)</b>	<b>(74,406,761)</b>	<b>(75,406,653)</b>
<b>Electric Distribution</b>														
3	ED-AN	(178,300)	(178,300)			(178,300)	(178,300)		(119,604)	(119,604)		(58,696)	(58,696)	
	ED-ID	(216,601,106)	(216,601,106)		(216,601,106)		(216,601,106)				(216,601,106)		(216,601,106)	
	ED-WA	(346,980,227)	(346,980,227)		(346,980,227)		(346,980,227)	(346,980,227)		(346,980,227)				
<b>Total Electric Distribution</b>		<b>(563,759,633)</b>	<b>(563,759,633)</b>			<b>(563,581,333)</b>	<b>(178,300)</b>	<b>(563,759,633)</b>	<b>(346,980,227)</b>	<b>(119,604)</b>	<b>(347,099,831)</b>	<b>(216,601,106)</b>	<b>(58,696)</b>	<b>(216,659,802)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(16,299,439)		(16,299,439)										
	GD-OR	(1,147,265)		(1,147,265)		(1,147,265)								
<b>Total Gas Underground S</b>		<b>(17,446,704)</b>		<b>(16,299,439)</b>		<b>(1,147,265)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,789,156)		(1,789,156)										
	GD-ID	(78,267,581)		(78,267,581)										
	GD-WA	(147,417,402)		(147,417,402)										
	GD-OR	(111,559,912)		(111,559,912)										
<b>Total Gas Distribution</b>		<b>(339,034,051)</b>		<b>(227,474,139)</b>		<b>(111,559,912)</b>								
<b>General Plant</b>														
4	ED-AN	(46,107,553)	(46,107,553)			(46,107,553)	(46,107,553)		(31,627,476)	(31,627,476)		(14,480,077)	(14,480,077)	
	ED-ID	(10,755,897)	(10,755,897)		(10,755,897)		(10,755,897)				(10,755,897)		(10,755,897)	
	ED-WA	(20,595,771)	(20,595,771)		(20,595,771)		(20,595,771)	(20,595,771)		(20,595,771)				
7,4	CD-AA	(66,774,584)	(47,128,165)	(13,697,471)	(5,948,948)	(47,128,165)	(47,128,165)		(32,327,565)	(32,327,565)		(14,800,600)	(14,800,600)	
9,4	CD-AN	(12,881,489)	(10,031,202)	(2,850,287)		(10,031,202)	(10,031,202)		(6,880,903)	(6,880,903)		(3,150,299)	(3,150,299)	
9	CD-ID	(6,206,906)	(4,833,504)	(1,373,402)		(4,833,504)	(4,833,504)				(4,833,504)		(4,833,504)	
9	CD-WA	(4,642,707)	(3,615,415)	(1,027,292)		(3,615,415)	(3,615,415)	(3,615,415)			(3,615,415)			
8	GD-AA	(2,244,606)		(1,566,196)	(678,410)									
	GD-AN	(3,097,093)		(3,097,093)										
	GD-ID	(2,021,749)		(2,021,749)										
	GD-WA	(7,449,725)		(7,449,725)										
	GD-OR	(4,648,523)		(4,648,523)										
<b>Total General Plant</b>		<b>(187,426,603)</b>	<b>(143,067,507)</b>	<b>(33,083,215)</b>	<b>(11,275,881)</b>	<b>(39,800,587)</b>	<b>(103,266,920)</b>	<b>(143,067,507)</b>	<b>(24,211,186)</b>	<b>(70,835,944)</b>	<b>(95,047,130)</b>	<b>(15,589,401)</b>	<b>(32,430,976)</b>	<b>(48,020,377)</b>
<b>Total Accumulated Depr</b>		<b>(1,893,783,623)</b>	<b>(1,492,943,772)</b>	<b>(276,856,793)</b>	<b>(123,983,058)</b>	<b>(635,999,562)</b>	<b>(856,944,210)</b>	<b>(1,492,943,772)</b>	<b>(392,481,825)</b>	<b>(563,668,538)</b>	<b>(956,150,363)</b>	<b>(243,517,737)</b>	<b>(293,275,672)</b>	<b>(536,793,409)</b>

Allocation Ratios:		Jurisdiction -				
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expense	67.080%	32.920%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(11,901,621)	(11,901,621)			(11,901,621)	(11,901,621)		(7,782,470)	(7,782,470)		(4,119,151)	(4,119,151)		
1	Misc Intangible Plt (3030 ED-AN)	(1,829,418)	(1,829,418)			(1,829,418)	(1,829,418)		(1,196,256)	(1,196,256)		(633,162)	(633,162)		
<b>Total Production/Transmission</b>		<b>(13,731,039)</b>	<b>(13,731,039)</b>			<b>(13,731,039)</b>	<b>(13,731,039)</b>		<b>(8,978,726)</b>	<b>(8,978,726)</b>		<b>(4,752,313)</b>	<b>(4,752,313)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(215,682)	(215,682)			(215,682)	(215,682)		(215,682)	(215,682)					
	Misc Intangible Plt (3030 ED-WA)	(42,194)	(42,194)			(42,194)	(42,194)		(42,194)	(42,194)					
<b>Total Distribution</b>		<b>(257,876)</b>	<b>(257,876)</b>			<b>(257,876)</b>	<b>(257,876)</b>		<b>(257,876)</b>	<b>(257,876)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(3,087,057)	(2,178,783)	(633,248)	(275,026)		(2,178,783)	(2,178,783)		(1,494,536)	(1,494,536)		(684,247)	(684,247)	
9,1	CD-AN	(105,686)	(82,301)	(23,385)			(82,301)	(82,301)		(53,817)	(53,817)		(28,484)	(28,484)	
	GD-ID	(100,085)		(100,085)											
	GD-WA	(214,081)		(214,081)											
	GD-OR	(96,082)			(96,082)										
<b>Total General Plant - 303000</b>		<b>(3,602,991)</b>	<b>(2,261,084)</b>	<b>(970,799)</b>	<b>(371,108)</b>		<b>(2,261,084)</b>	<b>(2,261,084)</b>		<b>(1,548,353)</b>	<b>(1,548,353)</b>		<b>(712,731)</b>	<b>(712,731)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(66,113,834)	(46,661,823)	(13,561,931)	(5,890,080)		(46,661,823)	(46,661,823)		(32,007,677)	(32,007,677)		(14,654,146)	(14,654,146)	
9,4	CD-AN	(29,053)	(22,624)	(6,429)			(22,624)	(22,624)		(15,519)	(15,519)		(7,105)	(7,105)	
9	CD-ID	(30,495)	(23,747)	(6,748)			(23,747)	(23,747)					(23,747)	(23,747)	
9	CD-WA	(790,086)	(615,264)	(174,822)			(615,264)	(615,264)	(615,264)				0	0	
4	ED-AN	(3,848,002)	(3,848,002)				(3,848,002)	(3,848,002)		(2,639,537)	(2,639,537)		(1,208,465)	(1,208,465)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(2,293,052)	(2,293,052)				(2,293,052)	(2,293,052)	(2,293,052)				0	0	
8	GD-AA	(502,400)		(350,555)	(151,845)										
	GD-AN	0		0											
	GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(73,606,922)</b>	<b>(53,464,512)</b>	<b>(14,100,485)</b>	<b>(6,041,925)</b>		<b>(2,932,063)</b>	<b>(50,532,449)</b>	<b>(53,464,512)</b>	<b>(2,908,316)</b>	<b>(34,662,733)</b>	<b>(36,955,785)</b>	<b>(23,747)</b>	<b>(15,869,716)</b>	<b>(15,893,463)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(70,195)		(70,195)											
<b>Total Gas Underground Storage</b>		<b>(70,195)</b>		<b>(70,195)</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0	0	0	0		0	0	
4	ED-AN	(140,942)	(140,942)				(140,942)	(140,942)		(96,679)	(96,679)		(44,263)	(44,263)	
	ED-WA	0	0				0	0	0	0	0				
	GD-WA	0		0											
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(140,942)</b>	<b>(140,942)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(140,942)</b>	<b>(140,942)</b>	<b>0</b>	<b>(96,679)</b>	<b>(96,679)</b>	<b>0</b>	<b>(44,263)</b>	<b>(44,263)</b>
<b>Total Accumulated Amortization</b>		<b>(91,409,965)</b>	<b>(69,855,453)</b>	<b>(15,141,479)</b>	<b>(6,413,033)</b>		<b>(3,189,939)</b>	<b>(66,665,514)</b>	<b>(69,855,453)</b>	<b>(3,166,192)</b>	<b>(45,286,491)</b>	<b>(47,837,419)</b>	<b>(23,747)</b>	<b>(21,379,023)</b>	<b>(21,402,770)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	497,864	112,811	362,279	22,774	497,864	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,757,690	0	0	0	0	2,757,690	0	0	2,757,690	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	1,859,094	714,277	340,480	392,975	1,447,732	202,956	96,745	111,661	411,362	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,899,773</b>	<b>827,088</b>	<b>702,759</b>	<b>7,428,789</b>	<b>8,958,636</b>	<b>2,960,646</b>	<b>96,745</b>	<b>2,149,952</b>	<b>5,207,343</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,308,410	1,109,104	2,554,799	4,644,507	8,308,410	0	0	0	0	0	0	0
99	GD-WA / ID / AN	14,674,960	0	0	0	0	14,674,960	0	0	14,674,960	0	0	0
99	GD-OR / AS	3,742,190	0	0	0	0	0	0	0	0	3,742,190	0	3,742,190
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	109,876,531	0	0	77,548,658	77,548,658	0	0	22,538,973	22,538,973	0	9,788,900	9,788,900
9	CD-WA / ID / AN	27,447,823	7,244,363	5,849,201	8,280,879	21,374,443	2,058,429	1,662,004	2,352,947	6,073,380	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>164,049,914</b>	<b>8,353,467</b>	<b>8,404,000</b>	<b>90,474,044</b>	<b>107,231,511</b>	<b>16,733,389</b>	<b>1,662,004</b>	<b>24,891,920</b>	<b>43,287,313</b>	<b>3,742,190</b>	<b>9,788,900</b>	<b>13,531,090</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,600,516	570,024	0	2,030,492	2,600,516	0	0	0	0	0	0	0
99	GD-WA / ID / AN	516,560	0	0	0	0	516,560	0	0	516,560	0	0	0
99	GD-OR / AS	222	0	0	0	0	0	0	0	0	222	0	222
8	GD-AA	351,113	0	0	0	0	0	0	244,993	244,993	0	106,120	106,120
7	CD-AA	77,007,790	0	0	54,350,558	54,350,558	0	0	15,796,608	15,796,608	0	6,860,624	6,860,624
9	CD-WA / ID / AN	3,975,174	2,910,042	62,407	123,138	3,095,587	826,866	17,732	34,989	879,587	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>84,451,375</b>	<b>3,480,066</b>	<b>62,407</b>	<b>56,504,188</b>	<b>60,046,661</b>	<b>1,343,426</b>	<b>17,732</b>	<b>16,076,590</b>	<b>17,437,748</b>	<b>222</b>	<b>6,966,744</b>	<b>6,966,966</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	45,887,343	21,991,307	9,314,277	14,581,759	45,887,343	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,450,679	0	0	0	0	9,153,487	2,522,987	1,774,205	13,450,679	0	0	0
99	GD-OR / AS	3,826,021	0	0	0	0	0	0	0	0	3,826,021	0	3,826,021
8	GD-AA	32,926	0	0	0	0	0	0	22,974	22,974	0	9,952	9,952
7	CD-AA	7,285,010	0	0	5,141,614	5,141,614	0	0	1,494,374	1,494,374	0	649,022	649,022
9	CD-WA / ID / AN	6,480,860	1,978,596	770,477	2,297,767	5,046,840	562,203	218,925	652,892	1,434,020	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>76,962,839</b>	<b>23,969,903</b>	<b>10,084,754</b>	<b>22,021,140</b>	<b>56,075,797</b>	<b>9,715,690</b>	<b>2,741,912</b>	<b>3,944,445</b>	<b>16,402,047</b>	<b>3,826,021</b>	<b>658,974</b>	<b>4,484,995</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	393,534	6,906	9,481	377,147	393,534	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	4,917,102	248,408	164,735	3,415,952	3,829,095	70,583	46,808	970,616	1,088,007	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,423,438</b>	<b>255,314</b>	<b>174,216</b>	<b>3,793,099</b>	<b>4,222,629</b>	<b>158,743</b>	<b>46,808</b>	<b>970,616</b>	<b>1,176,167</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,345,523	743,985	222,840	4,378,698	5,345,523	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,491,568	0	0	0	0	1,830,217	289,911	371,440	2,491,568	0	0	
99		GD-OR / AS	863,161	0	0	0	0	0	0	0	0	863,161	863,161	
8		GD-AA	4,755,310	0	0	0	0	0	0	3,318,065	3,318,065	0	1,437,245	
7		CD-AA	13,221,042	0	0	9,331,147	9,331,147	0	0	2,712,032	2,712,032	0	1,177,863	
9		CD-WA / ID / AN	1,161,927	11,049	756,695	137,084	904,828	3,139	215,009	38,951	257,099	0	0	
		<b>TOTAL ACCOUNT</b>	<b>27,838,531</b>	<b>755,034</b>	<b>979,535</b>	<b>13,846,929</b>	<b>15,581,498</b>	<b>1,833,356</b>	<b>504,920</b>	<b>6,440,488</b>	<b>8,778,764</b>	<b>863,161</b>	<b>2,615,108</b>	<b>3,478,269</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,398,984	327,765	14,853	1,056,366	1,398,984	0	0	0	0	0	0	
99		GD-WA / ID / AN	112,020	0	0	0	0	18,039	0	93,981	112,020	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	177,753	0	0	0	0	0	0	124,029	124,029	0	53,724	
7		CD-AA	1,380,368	0	0	974,236	974,236	0	0	283,155	283,155	0	122,977	
9		CD-WA / ID / AN	1,383	0	0	1,077	1,077	0	0	306	306	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,111,425</b>	<b>327,765</b>	<b>14,853</b>	<b>2,031,679</b>	<b>2,374,297</b>	<b>18,039</b>	<b>0</b>	<b>501,471</b>	<b>519,510</b>	<b>40,917</b>	<b>176,701</b>	<b>217,618</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,246,354	14,233,962	9,492,189	8,520,203	32,246,354	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	1,347,604	252,374	326,303	470,742	1,049,419	71,710	92,717	133,758	298,185	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,218,840</b>	<b>14,486,336</b>	<b>9,818,492</b>	<b>9,363,935</b>	<b>33,668,763</b>	<b>2,456,005</b>	<b>940,402</b>	<b>1,062,754</b>	<b>4,459,161</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	63,711,512	12,212,952	7,042,010	44,456,550	63,711,512	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,224,731	0	0	0	0	767,337	457,394	0	1,224,731	0	0	0
99	GD-OR / AS	1,185,831	0	0	0	0	0	0	0	0	1,185,831	0	1,185,831
8	GD-AA	1,076,188	0	0	0	0	0	0	750,921	750,921	0	325,267	325,267
7	CD-AA	53,846,062	0	0	38,003,473	38,003,473	0	0	11,045,443	11,045,443	0	4,797,146	4,797,146
9	CD-WA/ ID / AN	18,188,192	3,792,048	2,943,845	7,427,798	14,163,691	1,077,481	836,470	2,110,550	4,024,501	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,232,516</b>	<b>16,005,000</b>	<b>9,985,855</b>	<b>89,887,821</b>	<b>115,878,676</b>	<b>1,844,818</b>	<b>1,293,864</b>	<b>13,906,914</b>	<b>17,045,596</b>	<b>1,185,831</b>	<b>5,122,413</b>	<b>6,308,244</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	167,608	0	6,846	160,762	167,608	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	512,564	0	0	361,758	361,758	0	0	105,142	105,142	0	45,664	45,664
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>691,112</b>	<b>0</b>	<b>13,522</b>	<b>522,520</b>	<b>536,042</b>	<b>0</b>	<b>1,897</b>	<b>105,142</b>	<b>107,039</b>	<b>2,367</b>	<b>45,664</b>	<b>48,031</b>
	<b>TOTAL GENERAL PLANT</b>	<b>555,993,604</b>	<b>68,459,973</b>	<b>40,240,393</b>	<b>295,987,985</b>	<b>404,688,351</b>	<b>37,064,112</b>	<b>7,306,284</b>	<b>70,050,292</b>	<b>114,420,688</b>	<b>10,577,729</b>	<b>26,306,836</b>	<b>36,884,565</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,776,058	333,027	0	10,443,031	10,776,058	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,439,414	0	0	7,367,930	7,367,930	0	0	2,141,437	2,141,437	0	930,047	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,637,852</b>	<b>333,027</b>	<b>0</b>	<b>17,962,080</b>	<b>18,295,107</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,184,376</b>	<b>3,986,575</b>	<b>426,123</b>	<b>930,047</b>	<b>1,356,170</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,819,844	2,562,966	0	12,256,878	14,819,844	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	676,498	0	0	0	0	0	0	472,033	472,033	0	204,465	
7		CD-AA	90,875,297	0	0	64,137,967	64,137,967	0	0	18,641,250	18,641,250	0	8,096,080	
9		CD-WA / ID / AN	247,951	0	34,475	158,612	193,087	0	9,796	45,068	54,864	0	0	
		<b>TOTAL ACCOUNT</b>	<b>106,619,590</b>	<b>2,562,966</b>	<b>34,475</b>	<b>76,553,457</b>	<b>79,150,898</b>	<b>0</b>	<b>9,796</b>	<b>19,158,351</b>	<b>19,168,147</b>	<b>0</b>	<b>8,300,545</b>	<b>8,300,545</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,756,551	0	0	1,239,739	1,239,739	0	0	360,321	360,321	0	156,491	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,756,551</b>	<b>0</b>	<b>0</b>	<b>1,239,739</b>	<b>1,239,739</b>	<b>0</b>	<b>0</b>	<b>360,321</b>	<b>360,321</b>	<b>0</b>	<b>156,491</b>	<b>156,491</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,929,046	0	0	1,361,482	1,361,482	0	0	395,705	395,705	0	171,859	171,859
9		CD-WA / ID / AN	11,752,602	9,152,104	0	0	9,152,104	2,600,498	0	0	2,600,498	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>13,681,648</b>	<b>9,152,104</b>	<b>0</b>	<b>1,361,482</b>	<b>10,513,586</b>	<b>2,600,498</b>	<b>0</b>	<b>395,705</b>	<b>2,996,203</b>	<b>0</b>	<b>171,859</b>	<b>171,859</b>
	<b>TOTAL</b>		<b>276,856,354</b>	<b>12,048,097</b>	<b>34,475</b>	<b>189,687,366</b>	<b>201,769,938</b>	<b>3,623,092</b>	<b>789,401</b>	<b>49,003,750</b>	<b>53,416,243</b>	<b>426,123</b>	<b>21,244,050</b>	<b>21,670,173</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(87,905,065)	(62,041,637)	(18,031,966)	(7,831,462)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(762,744)	(593,972)	(168,772)	0
7	282919	CD-AA	(538,026)	(379,728)	(110,365)	(47,933)
7	283750	CD-AA	(252,995)	(178,559)	(51,897)	(22,539)
		Total	(89,458,830)	(63,193,896)	(18,363,000)	(7,901,934)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,454,704	3,454,704	0	0	0	0	3,454,704
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	848	848	0	0	0	0	848
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,357)	(2,357)	0	0	0	0	(2,357)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,442,950	26,754,146	0	82,197,096	48,746,456	23,749,988	6,696,494	3,004,158	0
<b>TOTAL</b>		<b>55,442,950</b>	<b>26,754,146</b>	<b>3,453,211</b>	<b>85,650,307</b>	<b>48,746,456</b>	<b>23,749,988</b>	<b>6,696,494</b>	<b>3,004,158</b>	<b>3,453,211</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						