

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended May 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,956,485	115,753,678	60,202,807
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,956,485	115,753,678	60,202,807
E-APL	Electric Net Rate Base	2,512,990,564	1,691,485,216	821,505,348
	RATE OF RETURN	7.002%	6.843%	7.328%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2019 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	5-01-2019 thru 05-31-2019	391,935 100.000%	257,680 65.746%	134,255 34.254%
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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	5-01-2019 thru 05-31-2019	1,209,080,284	828,059,392	381,020,892	
				100.000%	68.487%	31.513%	
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

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended May 31, 2019

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	5-01-2019 thru 05-31-2019	3,072,175,115 100.000%	2,063,034,482 67.152%	1,009,140,633 32.848%
13	E-PLT	Net Electric General Plant Percent	5-01-2019 thru 05-31-2019	271,791,281 100.000%	185,321,547 68.185%	86,469,734 31.815%
14		Net Allocated Schedule M's Percent	06-01-2018 thru 05-31-2019	-83,046,778 100.000%	-55,949,416 67.371%	-27,097,362 32.629%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	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
TOTAL OTHER POWER SUPPLY EXPENSE			(9,928)	201,133,602	201,123,674	3,877,887	131,521,262	135,399,149	(3,887,815)	69,612,340	65,724,525
TOTAL PRODUCTION OPERATING EXP			9,527,332	357,280,918	366,808,250	10,122,370	233,625,991	243,748,361	(595,038)	123,654,927	123,059,889
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
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
MAINTENANCE											
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
TOTAL TRANSMISSION OPERATING EXP			2,545	31,423,309	31,425,854	271	20,547,703	20,547,974	2,274	10,875,606	10,877,880

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ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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 Relicense	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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	178,539	178,539	0	117,382	117,382	0	61,157	61,157
2	902000	Meter Reading Expenses	2,923,588	150,750	3,074,338	2,749,294	99,112	2,848,406	174,294	51,638	225,932
2	903XXX	Customer Records & Collection Expenses	2,616,864	7,614,168	10,231,032	1,810,567	5,006,011	6,816,578	806,297	2,608,157	3,414,454
2	904000	Uncollectible Accounts	269,118	2,099,676	2,368,794	332,138	1,380,453	1,712,591	(63,020)	719,223	656,203
2	905000	Misc Customer Accounts	0	220,981	220,981	0	145,286	145,286	0	75,695	75,695
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,809,570	10,264,114	16,073,684	4,891,999	6,748,244	11,640,243	917,571	3,515,870	4,433,441
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,997,446	235,541	39,232,987	28,608,191	154,859	28,763,050	10,389,255	80,682	10,469,937
2	909000	Advertising	37,525	1,062,493	1,100,018	36,535	698,547	735,082	990	363,946	364,936
2	910000	Misc Customer Service & Info Exp	0	372,310	372,310	0	244,779	244,779	0	127,531	127,531
TOTAL CUSTOMER SERVICE & INFO EXP			39,034,971	1,670,344	40,705,315	28,644,726	1,098,185	29,742,911	10,390,245	572,159	10,962,404
SALES EXPENSES:											
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
TOTAL SALES EXPENSES			18,752	0	18,752	18,752	0	18,752	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			4,834,211	73,141,660	77,975,871	3,200,902	50,047,357	53,248,259	1,633,309	23,094,303	24,727,612

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 31, 2019		
Ending Balance 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	31,028	42,496	781	15,177	15,958
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)	28,329,153	20,842,314	(901,589)	12,971,324	12,069,735
TOTAL ADMIN & GENERAL EXPENSES			(3,554,217)	114,442,137	110,887,920	(4,285,937)	78,376,510	74,090,573	731,720	36,065,627	36,797,347
TOTAL EXPENSES BEFORE FIT			185,872,428	596,389,506	782,261,934	138,199,414	393,735,774	531,935,188	47,673,014	202,653,732	250,326,746
NET OPERATING INCOME (LOSS) BEFORE FIT					195,109,989			127,532,763			67,577,226
E-FIT		FEDERAL INCOME TAX			19,489,401			12,343,356			7,146,045
E-FIT		DEFERRED FEDERAL INCOME TAX			148,891			(247,268)			396,159
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					175,956,485			115,753,678			60,202,807

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	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:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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	154,859	418,123	87,007	80,682	167,689
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
		TOTAL ACCOUNT 908	38,997,446	235,541	39,232,987	28,608,191	154,859	28,763,050	10,389,255	80,682	10,469,937

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.746%	34.254%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended May 31, 2019 Ending Balance 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	2,512,990,564	1,691,485,216	821,505,348
	Interest Deduction for FIT Calculation	70,349,729	47,446,160	22,903,569
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended May 31, 2019 Ending Balance 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	569,019,991	383,103,502	185,916,489
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,125,581	84,699,290	47,426,291
E-OTX	Less: Taxes Other than FIT	81,116,362	64,132,396	16,983,966
	Net Operating Income Before FIT	195,109,989	127,532,763	67,577,226
E-INT	Less: Interest Expense	70,349,729	47,446,160	22,903,569
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	(33,444,928)	(21,451,278)	(11,993,650)
	Taxable Net Operating Income	92,806,670	58,777,885	34,028,785
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	19,489,401	12,343,356	7,146,045
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	19,489,401	12,343,356	7,146,045
E-DTE	Deferred FIT	148,891	(247,268)	396,159
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,153,504	11,779,085	7,374,419

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Description	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	5,119,663	5,119,663	0	2,504,329	2,504,329
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	809,165	809,165	0	395,810	395,810
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	(22,712)	(22,712)	0	(11,110)	(11,110)
12	997016 Redemption Expense Amortization	0	994,681	994,681	0	667,948	667,948	0	326,733	326,733
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	(221,547)	(221,547)	0	(148,773)	(148,773)	0	(72,774)	(72,774)
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	213,762	213,762	0	104,564	104,564
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	1,320,259	1,320,259	0	645,817	645,817
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	(2,064,857)	(2,064,857)	0	(1,386,593)	(1,386,593)	0	(678,264)	(678,264)
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	3,837,133	3,837,133	0	1,876,968	1,876,968
12	997049 Tax Depreciation	0	(151,185,780)	(151,185,780)	0	(101,524,275)	(101,524,275)	0	(49,661,505)	(49,661,505)
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	111,920	111,920	(166,667)	54,747	(111,920)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	593,681	745,799	30,975	290,404	321,379
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	5,511,255	5,511,255	0	2,695,880	2,695,880
12	997081 Deferred Compensation	0	251,653	251,653	0	168,990	168,990	0	82,663	82,663
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	(37,696)	(37,696)	0	(18,439)	(18,439)
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	32,720	32,720	0	21,972	21,972	0	10,748	10,748
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	49,364	49,364	0	24,147	24,147
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,588,015)	(35,588,015)	0	(23,898,064)	(23,898,064)	0	(11,689,951)	(11,689,951)
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:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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	(564,990)	(564,990)	0	(276,370)	(276,370)
12	997112	AFUDC Equity Tax Flow Through	0	(5,948,070)	(5,948,070)	0	(3,994,248)	(3,994,248)	0	(1,953,822)	(1,953,822)
12	997113	AFUDC Equity CWIP	0	(967,171)	(967,171)	0	(649,475)	(649,475)	0	(317,696)	(317,696)
12	997114	AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(53,868)	(53,868)	0	(26,350)	(26,350)
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)
		TOTAL SCHEDULE M ADJUSTMENTS	60,681,093	(83,046,777)	(33,444,928)	34,498,139	(55,949,417)	(21,451,278)	15,103,710	(27,097,360)	(11,993,650)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.152%	32.848%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended May 31, 2019	
Ending Balance 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	(1,288,784)	(1,288,784)	0	(630,420)	(630,420)
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	(1,288,784)	483,266	1,149,368	(630,420)	518,948
12	411100	Deferred Federal Income Tax Expense - Allocate	0	40,523	40,523	0	27,212	27,212	0	13,311	13,311
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)	27,212	(730,534)	(136,100)	13,311	(122,789)
Total Deferred Federal Income Tax Expense			2,027,572	(1,878,681)	148,891	1,014,304	(1,261,572)	(247,268)	1,013,268	(617,109)	396,159

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.152%	32.848%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,427,480	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
TOTAL PRODUCTION & TRANSMISSION			0	25,474,698	25,474,698	0	16,657,904	16,657,904	0	8,816,794	8,816,794
DISTRIBUTION											
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)
TOTAL DISTRIBUTION			55,641,664	0	55,641,664	47,474,492	0	47,474,492	8,167,172	0	8,167,172
TOTAL TAXES OTHER THAN FIT			55,641,664	25,474,698	81,116,362	47,474,492	16,657,904	64,132,396	8,167,172	8,816,794	16,983,966

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-12E
For Twelve Months Ended May 31, 2019		
Ending Balance 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	8,066,666	8,066,666	0	5,274,793	5,274,793	0	2,791,873	2,791,873
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	1,132,910	1,132,910	0	740,810	740,810	0	392,100	392,100
1	182381	CDA Settlement Past Storage	0	30,611,465	30,611,465	0	20,016,837	20,016,837	0	10,594,628	10,594,628
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	84,266,654	85,731,520	1,432,132	57,802,711	59,234,843	32,734	26,463,943	26,496,677
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,723,119	1,831,877	16,554,996	14,723,119	1,256,576	15,979,695	0	575,301	575,301
		TOTAL INTANGIBLE PLANT	17,429,858	283,412,585	300,842,443	17,397,124	191,313,615	208,710,739	32,734	92,098,970	92,131,704
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	110,901,100	28,708,304	139,609,404	72,474,033	18,772,360	91,246,393	38,427,067	9,935,944	48,363,011
1	312000	Boiler Plant	145,362,913	45,823,819	191,186,732	94,995,854	29,964,195	124,960,049	50,367,059	15,859,624	66,226,683
1	313000	Generators	7,171	0	7,171	4,662	0	4,662	2,509	0	2,509
1	314000	Turbogenerator Units	38,575,493	17,587,272	56,162,765	25,207,844	11,500,317	36,708,161	13,367,649	6,086,955	19,454,604
1	315000	Accessory Electric Equipment	17,292,730	12,420,041	29,712,771	11,300,870	8,121,465	19,422,335	5,991,860	4,298,576	10,290,436
1	316000	Miscellaneous Power Plant Equipment	14,099,386	2,672,035	16,771,421	9,213,963	1,747,244	10,961,207	4,885,423	924,791	5,810,214
		TOTAL STEAM PRODUCTION PLANT	326,238,793	110,789,943	437,028,736	213,197,226	72,445,544	285,642,770	113,041,567	38,344,399	151,385,966
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	89,404,007	89,404,007	0	58,461,280	58,461,280	0	30,942,727	30,942,727
1	332XXX	Reservoirs, Dams, & Waterways	0	194,163,787	194,163,787	0	126,963,700	126,963,700	0	67,200,087	67,200,087
1	333000	Waterwheels, Turbines, & Generators	0	233,300,807	233,300,807	0	152,555,398	152,555,398	0	80,745,409	80,745,409
1	334000	Accessory Electric Equipment	0	69,324,121	69,324,121	0	45,331,043	45,331,043	0	23,993,078	23,993,078
1	335XXX	Miscellaneous Power Plant Equipment	0	14,525,768	14,525,768	0	9,498,400	9,498,400	0	5,027,368	5,027,368
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	669,071,446	669,071,446	0	437,505,819	437,505,819	0	231,565,627	231,565,627
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,131,192	17,131,192	0	11,202,086	11,202,086	0	5,929,106	5,929,106
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,117	21,388,117	0	13,985,690	13,985,690	0	7,402,427	7,402,427
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,568,741	219,568,741	0	143,576,000	143,576,000	0	75,992,741	75,992,741
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,297,919	22,297,919	0	14,580,609	14,580,609	0	7,717,310	7,717,310
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,750,864	1,750,864	0	1,144,890	1,144,890	0	605,974	605,974
		TOTAL OTHER PRODUCTION PLANT	0	306,755,424	306,755,424	0	200,587,371	200,587,371	0	106,168,053	106,168,053
		TOTAL PRODUCTION PLANT	326,238,793	1,086,616,813	1,412,855,606	213,197,226	710,538,734	923,735,960	113,041,567	376,078,079	489,119,646

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended May 31, 2019

Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	595,789	27,785,472	28,381,261	389,348	18,168,920	18,558,268	206,441	9,616,552	9,822,993
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	189	25,489,234	25,489,423	123	16,667,410	16,667,533	66	8,821,824	8,821,890
1	353XXX	Station Equipment	11,832,222	258,531,172	270,363,394	7,732,360	169,053,533	176,785,893	4,099,862	89,477,639	93,577,501
1	354000	Towers & Fixtures	15,993,190	1,167,385	17,160,575	10,451,550	763,353	11,214,903	5,541,640	404,032	5,945,672
1	355000	Poles & Fixtures	5,418	264,853,534	264,858,952	3,541	173,187,726	173,191,267	1,877	91,665,808	91,667,685
1	356000	Overhead Conductors & Devices	12,522,458	135,842,734	148,365,192	8,183,427	88,827,564	97,010,991	4,339,031	47,015,170	51,354,201
1	357000	Underground Conduit	0	3,031,663	3,031,663	0	1,982,404	1,982,404	0	1,049,259	1,049,259
1	358000	Underground Conductors & Devices	0	2,380,324	2,380,324	0	1,556,494	1,556,494	0	823,830	823,830
1	359000	Roads & Trails	78,834	2,031,393	2,110,227	51,518	1,328,328	1,379,846	27,316	703,065	730,381
		TOTAL TRANSMISSION PLANT	41,028,100	721,112,911	762,141,011	26,811,867	471,535,732	498,347,599	14,216,233	249,577,179	263,793,412
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,848,648	0	7,848,648	6,378,094	0	6,378,094	1,470,554	0	1,470,554
99	360400	Land Easements	2,663,160	0	2,663,160	423,441	0	423,441	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,343,795	0	34,343,795	27,601,947	0	27,601,947	6,741,848	0	6,741,848
3	362000	Station Equipment	135,946,696	3,039,042	138,985,738	90,993,299	2,038,589	93,031,888	44,953,397	1,000,453	45,953,850
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	420,211,746	0	420,211,746	273,233,355	0	273,233,355	146,978,391	0	146,978,391
99	365000	Overhead Conductors & Devices	270,976,798	0	270,976,798	173,249,343	0	173,249,343	97,727,455	0	97,727,455
99	366000	Underground Conduit	120,907,843	0	120,907,843	79,372,605	0	79,372,605	41,535,238	0	41,535,238
99	367000	Underground Conductors & Devices	211,939,217	0	211,939,217	140,485,416	0	140,485,416	71,453,801	0	71,453,801
99	368000	Line Transformers	274,456,512	0	274,456,512	189,241,750	0	189,241,750	85,214,762	0	85,214,762
99	369XXX	Services	175,435,961	0	175,435,961	115,395,142	0	115,395,142	60,040,819	0	60,040,819
99	371XXX	Installations on Customers' Premises	1,637,459	0	1,637,459	1,637,459	0	1,637,459	0	0	0
99	370XXX	Meters	66,078,504	0	66,078,504	42,969,830	0	42,969,830	23,108,674	0	23,108,674
99	373XXX	Street Light & Signal Systems	63,636,680	0	63,636,680	41,286,876	0	41,286,876	22,349,804	0	22,349,804
		TOTAL DISTRIBUTION PLANT	1,789,048,714	3,039,042	1,792,087,756	1,184,866,402	2,038,589	1,186,904,991	604,182,312	1,000,453	605,182,765
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,541,190	92,555,759	112,096,949	11,103,013	63,488,623	74,591,636	8,438,177	29,067,136	37,505,313
4	391XXX	Office Furniture & Equipment	4,983,681	63,120,847	68,104,528	4,920,582	43,297,745	48,218,327	63,099	19,823,102	19,886,201
4	392XXX	Transportation Equipment	34,814,750	22,555,259	57,370,009	24,468,529	15,471,780	39,940,309	10,346,221	7,083,479	17,429,700
4	393000	Stores Equipment	424,950	3,851,926	4,276,876	248,778	2,642,229	2,891,007	176,172	1,209,697	1,385,869
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,964,885	15,639,084	712,874	9,579,213	10,292,087	961,325	4,385,672	5,346,997
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	362,853	2,132,344	2,495,197	349,273	1,462,681	1,811,954	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,156,288	9,369,243	33,525,531	14,299,603	6,426,832	20,726,435	9,856,685	2,942,411	12,799,096
4	397XXX	Communications Equipment	26,193,080	73,363,025	99,556,105	16,831,003	50,323,367	67,154,370	9,362,077	23,039,658	32,401,735
4	398000	Miscellaneous Equipment	13,522	622,975	636,497	0	427,330	427,330	13,522	195,645	209,167
		TOTAL GENERAL PLANT	113,695,166	289,215,255	402,910,421	73,761,549	198,387,204	272,148,753	39,933,617	90,828,051	130,761,668
		TOTAL PLANT IN SERVICE	2,287,440,631	2,383,396,606	4,670,837,237	1,516,034,168	1,573,813,874	3,089,848,042	771,406,463	809,582,732	1,580,989,195

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended May 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(238,469,948)	(70,711,904)	(309,181,852)	(155,617,394)	(46,238,514)	(201,855,908)	(82,852,554)	(24,473,390)	(107,325,944)
E-ADEP		Hydro Production Plant	0	(140,697,625)	(140,697,625)	0	(92,002,177)	(92,002,177)	0	(48,695,448)	(48,695,448)
E-ADEP		Other Production Plant	0	(132,482,431)	(132,482,431)	0	(86,630,262)	(86,630,262)	0	(45,852,169)	(45,852,169)
E-ADEP		Transmission Plant	(23,018,763)	(200,011,780)	(223,030,543)	(14,965,217)	(130,787,703)	(145,752,920)	(8,053,546)	(69,224,077)	(77,277,623)
E-ADEP		Distribution Plant	(582,800,407)	(207,065)	(583,007,472)	(358,706,700)	(138,899)	(358,845,599)	(224,093,707)	(68,166)	(224,161,873)
E-ADEP		General Plant	(38,744,267)	(92,374,873)	(131,119,140)	(23,462,662)	(63,364,544)	(86,827,206)	(15,281,605)	(29,010,329)	(44,291,934)
TOTAL ACCUMULATED DEPRECIATION			(883,033,385)	(636,485,678)	(1,519,519,063)	(552,751,973)	(419,162,099)	(971,914,072)	(330,281,412)	(217,323,579)	(547,604,991)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,307,877)	(14,307,877)	0	(9,355,921)	(9,355,921)	0	(4,951,956)	(4,951,956)
E-AAMT		Distribution-Franchises/Misc Intangibles	(273,117)	0	(273,117)	(273,117)	0	(273,117)	0	0	0
E-AAMT		General Plant - 303000	0	(2,524,338)	(2,524,338)	0	(1,728,811)	(1,728,811)	0	(795,527)	(795,527)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,222,200)	(58,650,660)	(61,872,860)	(3,197,128)	(40,231,421)	(43,428,549)	(25,072)	(18,419,239)	(18,444,311)
E-AAMT		General Plant - 390200, 396200	0	(164,858)	(164,858)	0	(113,084)	(113,084)	0	(51,774)	(51,774)
TOTAL ACCUMULATED AMORTIZATION			(3,495,317)	(75,647,733)	(79,143,050)	(3,470,245)	(51,429,237)	(54,899,482)	(25,072)	(24,218,496)	(24,243,568)
TOTAL ACCUMULATED DEPR/AMORT			(886,528,702)	(712,133,411)	(1,598,662,113)	(556,222,218)	(470,591,336)	(1,026,813,554)	(330,306,484)	(241,542,075)	(571,848,559)
NET ELECTRIC UTILITY PLANT before ADFIT			1,400,911,929	1,671,263,195	3,072,175,124	959,811,950	1,103,222,538	2,063,034,488	441,099,979	568,040,657	1,009,140,636
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	85,343	85,343	0	55,806	55,806	0	29,537	29,537
12		ADFIT - Electric Plant In Service (282900)	0	(550,337,798)	(550,337,798)	0	(369,562,838)	(369,562,838)	0	(180,774,960)	(180,774,960)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,550,091)	(61,550,091)	0	(42,220,285)	(42,220,285)	0	(19,329,806)	(19,329,806)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(921,768)	(921,768)	0	(632,287)	(632,287)	0	(289,481)	(289,481)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,428,408)	(6,428,408)	0	(4,203,536)	(4,203,536)	0	(2,224,872)	(2,224,872)
1		ADFIT - CDA Settlement Costs (283333)	0	252,100	252,100	0	164,848	164,848	0	87,252	87,252
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,269,645)	(1,269,645)	0	(852,592)	(852,592)	0	(417,053)	(417,053)
TOTAL ACCUMULATED DFIT			0	(620,358,008)	(620,358,008)	0	(417,379,665)	(417,379,665)	0	(202,978,343)	(202,978,343)
NET ELECTRIC UTILITY PLANT			1,400,911,929	1,050,905,187	2,451,817,116	959,811,950	685,842,873	1,645,654,823	441,099,979	365,062,314	806,162,293

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)	100.000%	67.152%	32.848%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended May 31, 2019
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,400,911,929	1,050,905,187	2,451,817,116	959,811,950	685,842,873	1,645,654,823	441,099,979	365,062,314	806,162,293
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		494,758	1,267,518	1,762,276	454,220	869,454	1,323,674	40,538	398,064	438,602
4	Accumulated Amortization - AFUDC (182318)		(12,262)	(46,282)	(58,544)	(11,481)	(31,747)	(43,228)	(781)	(14,535)	(15,316)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(93,812)	0	(93,812)	93,812	0	93,812
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)		(3,210,769)	0	(3,210,769)	(1,028,996)	0	(1,028,996)	(2,181,773)	0	(2,181,773)
99	Kettle Falls Disallowed Plant (101030)		0	0	0	0	0	0	0	0	0
99	Kettle Falls Disallowed Accumulated Depr (108030)		0	0	0	0	0	0	0	0	0
99	ADFIT - Kettle Falls Disallowed (190420)		0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,814,038	0	1,814,038	0	0	0	1,814,038	0	1,814,038
99	ADFIT - Boulder Park Disallowed (190040)		165,052	0	165,052	0	0	0	165,052	0	165,052
99	Investment in WNP3 Exchange Power (124900, 12493)		612,115	0	612,115	612,115	0	612,115	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(110,063)	0	(110,063)	(110,063)	0	(110,063)	0	0	0
99	CDA Lake Settlement - WA (182382)		228,177	0	228,177	228,177	0	228,177	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)		(520,627)	0	(520,627)	(520,627)	0	(520,627)	0	0	0
99	CDA Lake Settlement - ID (186382)		41,300	0	41,300	0	0	0	41,300	0	41,300
99	ADFIT - CDA Lake Settlement - Direct (283382)		(56,591)	0	(56,591)	(47,918)	0	(47,918)	(8,673)	0	(8,673)
99	CDA CDR Fund - Direct (182324)		16,598	0	16,598	16,598	0	16,598	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		117,138	0	117,138	109,409	0	109,409	7,729	0	7,729
99	ADFIT - Spokane River Relicensing (283322)		(24,585)	0	(24,585)	(22,965)	0	(22,965)	(1,620)	0	(1,620)
99	Spokane River PM&Es (182323)		105,468	0	105,468	69,474	0	69,474	35,994	0	35,994
99	ADFIT - Spokane River PM&Es (283323)		(22,163)	0	(22,163)	(14,604)	0	(14,604)	(7,559)	0	(7,559)
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)		(2,121,406)	0	(2,121,406)	(986,454)	0	(986,454)	(1,134,952)	0	(1,134,952)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)		(6,326,576)	0	(6,326,576)	0	0	0	(6,326,576)	0	(6,326,576)
99	Colstrip-Regulatory Asset (182327)		180,500	0	180,500	0	0	0	180,500	0	180,500
99	Colstrip-Regulatory Liability (254027)		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)		1,290,676	0	1,290,676	0	0	0	1,290,676	0	1,290,676
99	Customer Deposits (235199)		(1,991,711)	0	(1,991,711)	(1,991,711)	0	(1,991,711)	0	0	0
C-WKC	Working Capital		68,357,149	0	68,357,149	47,220,325	0	47,220,325	21,136,824	0	21,136,824
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		59,952,212	1,221,236	61,173,448	44,992,686	837,707	45,830,393	14,959,526	383,529	15,343,055
	NET RATE BASE		1,460,864,141	1,052,126,423	2,512,990,564	#####	686,680,580	1,691,485,216	456,059,505	365,445,843	821,505,348

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,442,669	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	
Total Electric Production		31,425,607	31,425,607			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
Electric Transmission														
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				
Total Electric Transmissic		13,633,110	13,633,110			247,281	13,385,829	13,633,110	84,054	8,752,994	8,837,048	163,227	4,632,835	4,796,062
Electric Distribution														
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				
Total Electric Distribution		50,085,196	50,085,196			50,024,972	60,224	50,085,196	32,336,964	40,398	32,377,362	17,688,008	19,826	17,707,834
Gas Underground Storage														
	GD-AN	897,906		897,906										
	GD-OR	137,583			137,583									
Total Gas Underground St		1,035,489		897,906	137,583									
Gas Distribution														
	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									
Total Gas Distribution		25,893,238		17,801,045	8,092,193									
General Plant														
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									
Total General Plant		29,290,202	20,866,101	6,147,098	2,277,003	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
Total Depreciation Expense		151,362,842	116,010,014	24,846,049	10,506,779	53,728,557	62,281,457	116,010,014	34,592,831	41,329,097	75,921,928	19,135,726	20,952,360	40,088,086

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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858		
1	Misc Intangible Plt (30300)	ED-AN	234,814	234,814			234,814	234,814		153,545	153,545		81,269	81,269		
Total Production/Transmission			1,153,214	1,153,214			1,153,214	1,153,214		754,087	754,087		399,127	399,127		
Distribution																
	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					
Total Distribution			30,261	30,261			30,261	30,261		30,261	30,261					
General Plant - 303000																
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										
Total General Plant - 303000			753,561	498,771	184,719	70,071		498,771	498,771		341,889	341,889		156,882	156,882	
Miscellaneous IT Intangible Plant - 3031XX																
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	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					
8		GD-AA	133,598		93,219	40,379										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			32,984,268	24,221,248	6,271,324	2,491,696		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
Gas Underground Storage																
		GD-AN	57		57											
Total Gas Underground Storage			57		57											
General Plant - 390200, 396200																
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										
Total General Plant - 390200, 396200			47,919	47,919	0	0		47,919	47,919		32,870	32,870		15,049	15,049	
Total Amortization Expense			34,969,280	25,951,413	6,456,100	2,561,767		2,334,399	23,617,014	25,951,413	2,328,269	16,162,888	18,491,157	6,130	7,454,126	7,460,256

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,711,904)	(70,711,904)			(70,711,904)	(70,711,904)		(46,238,514)	(46,238,514)		(24,473,390)	(24,473,390)	
	Steam (ED-ID)	(82,852,554)	(82,852,554)		(82,852,554)	(82,852,554)	(82,852,554)				(82,852,554)		(82,852,554)	
	Steam (ED-WA)	(155,617,394)	(155,617,394)		(155,617,394)	(155,617,394)	(155,617,394)	(155,617,394)						
1	Hydro (ED-AN)	(140,697,625)	(140,697,625)			(140,697,625)	(140,697,625)		(92,002,177)	(92,002,177)		(48,695,448)	(48,695,448)	
1	Other (ED-AN)	(132,482,431)	(132,482,431)			(132,482,431)	(132,482,431)		(86,630,262)	(86,630,262)		(45,852,169)	(45,852,169)	
Total Electric Production		(582,361,908)	(582,361,908)		(238,469,948)	(343,891,960)	(582,361,908)		(155,617,394)	(224,870,953)	(380,488,347)	(82,852,554)	(119,021,007)	(201,873,561)
Electric Transmission														
1	ED-AN	(200,011,780)	(200,011,780)			(200,011,780)	(200,011,780)		(130,787,703)	(130,787,703)		(69,224,077)	(69,224,077)	
	ED-ID	(8,053,546)	(8,053,546)		(8,053,546)	(8,053,546)	(8,053,546)				(8,053,546)		(8,053,546)	
	ED-WA	(14,965,217)	(14,965,217)		(14,965,217)	(14,965,217)	(14,965,217)	(14,965,217)			(14,965,217)			
Total Electric Transmissic		(223,030,543)	(223,030,543)		(23,018,763)	(200,011,780)	(223,030,543)		(14,965,217)	(130,787,703)	(145,752,920)	(8,053,546)	(69,224,077)	(77,277,623)
Electric Distribution														
3	ED-AN	(207,065)	(207,065)			(207,065)	(207,065)		(138,899)	(138,899)		(68,166)	(68,166)	
	ED-ID	(224,093,707)	(224,093,707)		(224,093,707)	(224,093,707)	(224,093,707)				(224,093,707)		(224,093,707)	
	ED-WA	(358,706,700)	(358,706,700)		(358,706,700)	(358,706,700)	(358,706,700)	(358,706,700)			(358,706,700)			
Total Electric Distribution		(583,007,472)	(583,007,472)		(582,800,407)	(207,065)	(583,007,472)		(358,706,700)	(138,899)	(358,845,599)	(224,093,707)	(68,166)	(224,161,873)
Gas Underground Storage														
	GD-AN	(16,795,863)	(16,795,863)											
	GD-OR	(1,211,261)		(1,211,261)		(1,211,261)								
Total Gas Underground S		(18,007,124)		(16,795,863)	(1,211,261)									
Gas Distribution														
	GD-AN	(1,817,706)	(1,817,706)											
	GD-ID	(81,536,381)	(81,536,381)											
	GD-WA	(151,224,206)	(151,224,206)											
	GD-OR	(114,619,852)		(114,619,852)										
Total Gas Distribution		(349,198,145)		(234,578,293)	(114,619,852)									
General Plant														
4	ED-AN	(34,444,824)	(34,444,824)			(34,444,824)	(34,444,824)		(23,627,427)	(23,627,427)		(10,817,397)	(10,817,397)	
	ED-ID	(10,438,972)	(10,438,972)		(10,438,972)	(10,438,972)	(10,438,972)				(10,438,972)		(10,438,972)	
	ED-WA	(19,620,982)	(19,620,982)		(19,620,982)	(19,620,982)	(19,620,982)	(19,620,982)						
7,4	CD-AA	(71,278,127)	(50,306,677)	(14,621,282)	(6,350,168)	(50,306,677)	(50,306,677)		(34,507,865)	(34,507,865)		(15,798,812)	(15,798,812)	
9,4	CD-AN	(9,789,493)	(7,623,372)	(2,166,121)		(7,623,372)	(7,623,372)		(5,229,252)	(5,229,252)		(2,394,120)	(2,394,120)	
9	CD-ID	(6,218,629)	(4,842,633)	(1,375,996)		(4,842,633)	(4,842,633)				(4,842,633)		(4,842,633)	
9	CD-WA	(4,933,263)	(3,841,680)	(1,091,583)		(3,841,680)	(3,841,680)	(3,841,680)			(3,841,680)			
8	GD-AA	(1,716,575)		(1,197,757)	(518,818)									
	GD-AN	(3,221,495)		(3,221,495)										
	GD-ID	(1,975,952)		(1,975,952)										
	GD-WA	(8,062,148)		(8,062,148)										
	GD-OR	(4,722,295)		(4,722,295)										
Total General Plant		(176,422,755)	(131,119,140)	(33,712,334)	(11,591,281)	(38,744,267)	(92,374,873)	(131,119,140)	(23,462,662)	(63,364,544)	(86,827,206)	(15,281,605)	(29,010,329)	(44,291,934)
Total Accumulated Depr		(1,932,027,947)	(1,519,519,063)	(285,086,490)	(127,422,394)	(883,033,385)	(636,485,678)	(1,519,519,063)	(552,751,973)	(419,162,099)	(971,914,072)	(330,281,412)	(217,323,579)	(547,604,991)

Allocation Ratios:													
Service -				Jurisdiction -									
		Electric	Gas-North	Gas-South			Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%					
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	67.080%	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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,360,821)	(12,360,821)			(12,360,821)	(12,360,821)		(8,082,741)	(8,082,741)		(4,278,080)	(4,278,080)	
1	Misc Intangible Plt (3030 ED-AN)	(1,947,056)	(1,947,056)			(1,947,056)	(1,947,056)		(1,273,180)	(1,273,180)		(673,876)	(673,876)	
Total Production/Transmission		(14,307,877)	(14,307,877)			(14,307,877)	(14,307,877)		(9,355,921)	(9,355,921)		(4,951,956)	(4,951,956)	
Distribution														
	Franchises (302000) ED-WA	(227,758)	(227,758)			(227,758)	(227,758)	(227,758)		(227,758)				
	Misc Intangible Plt (3030 ED-WA)	(45,359)	(45,359)			(45,359)	(45,359)	(45,359)		(45,359)				
Total Distribution		(273,117)	(273,117)			(273,117)	(273,117)	(273,117)		(273,117)				
General Plant - 303000														
7,4	CD-AA	(3,454,687)	(2,438,249)	(708,660)	(307,778)		(2,438,249)	(2,438,249)		(1,672,517)	(1,672,517)	(765,732)	(765,732)	
9,1	CD-AN	(110,551)	(86,089)	(24,462)		(86,089)	(86,089)		(56,294)	(56,294)		(29,795)	(29,795)	
	GD-ID	(107,556)		(107,556)										
	GD-WA	(226,512)		(226,512)										
	GD-OR	(100,116)			(100,116)									
Total General Plant - 303000		(3,999,422)	(2,524,338)	(1,067,190)	(407,894)		(2,524,338)	(2,524,338)		(1,728,811)	(1,728,811)	(795,527)	(795,527)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(75,773,015)	(53,479,079)	(15,543,318)	(6,750,618)		(53,479,079)	(53,479,079)		(36,683,975)	(36,683,975)	(16,795,104)	(16,795,104)	
9,4	CD-AN	(52,924)	(41,214)	(11,710)			(41,214)	(41,214)		(28,271)	(28,271)	(12,943)	(12,943)	
9	CD-ID	(32,196)	(25,072)	(7,124)		(25,072)	(25,072)				(25,072)	(25,072)	(25,072)	
9	CD-WA	(2,364,177)	(1,841,056)	(523,121)		(1,841,056)	(1,841,056)	(1,841,056)				0	0	
4	ED-AN	(5,130,367)	(5,130,367)			(5,130,367)	(5,130,367)		(3,519,175)	(3,519,175)		(1,611,192)	(1,611,192)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(1,356,072)	(1,356,072)			(1,356,072)	(1,356,072)	(1,356,072)		(1,356,072)				
8	GD-AA	(570,453)		(398,039)	(172,414)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(85,279,204)	(61,872,860)	(16,483,312)	(6,923,032)		(3,222,200)	(58,650,660)	(61,872,860)	(3,197,128)	(40,231,421)	(41,587,493)	(25,072)	(18,419,239)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0	0	0	
9	CD-ID	0	0	0		0	0	0		0	0	0	0	
9	CD-WA	0	0	0		0	0	0		0	0	0	0	
4	ED-AN	(164,858)	(164,858)			(164,858)	(164,858)		(113,084)	(113,084)		(51,774)	(51,774)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(164,858)	(164,858)	0	0		0	(164,858)	(164,858)	0	(113,084)	(113,084)	0	(51,774)
Total Accumulated Amortization		(104,024,478)	(79,143,050)	(17,550,502)	(7,330,926)		(3,495,317)	(75,647,733)	(79,143,050)	(3,470,245)	(51,429,237)	(53,058,426)	(25,072)	(24,218,496)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,369,516	0	0	0	0	19,369,516	0	0	19,369,516	0	0	0
99	GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,821,162	0	0	79,626,920	79,626,920	0	0	23,143,005	23,143,005	0	10,051,237	10,051,237
9	CD-WA / ID / AN	30,810,041	9,996,927	5,716,099	8,279,677	23,992,703	2,840,548	1,624,185	2,352,605	6,817,338	0	0	0
	TOTAL ACCOUNT	175,228,685	11,103,013	8,438,177	92,555,760	112,096,950	22,210,064	1,624,185	25,495,610	49,329,859	3,750,639	10,051,237	13,801,876
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,179,330	483,438	0	1,695,892	2,179,330	0	0	0	0	0	0	0
99	GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	0
99	GD-OR / AS	1,820	0	0	0	0	0	0	0	0	1,820	0	1,820
8	GD-AA	256,032	0	0	0	0	0	0	178,649	178,649	0	77,383	77,383
7	CD-AA	86,717,145	0	0	61,203,227	61,203,227	0	0	17,788,288	17,788,288	0	7,725,630	7,725,630
9	CD-WA / ID / AN	6,063,683	4,437,145	63,099	221,728	4,721,972	1,260,780	17,929	63,002	1,341,711	0	0	0
	TOTAL ACCOUNT	96,031,243	4,920,583	63,099	63,120,847	68,104,529	2,074,013	17,929	18,029,939	20,121,881	1,820	7,803,013	7,804,833
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,940,822	22,503,380	9,556,425	14,881,017	46,940,822	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,581,197	0	0	0	0	9,255,214	2,515,238	1,810,745	13,581,197	0	0	0
99	GD-OR / AS	3,951,773	0	0	0	0	0	0	0	0	3,951,773	0	3,951,773
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	653,389
9	CD-WA / ID / AN	6,745,563	1,965,149	789,796	2,498,027	5,252,972	558,382	224,414	709,795	1,492,591	0	0	0
	TOTAL ACCOUNT	78,600,341	24,468,529	10,346,221	22,555,260	57,370,010	9,813,596	2,739,652	4,057,731	16,610,979	3,951,773	667,579	4,619,352

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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	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	0
99	GD-OR / AS	24,642	0	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	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,988,866	247,797	174,826	3,462,357	3,884,980	70,410	49,675	983,801	1,103,886	0	0	0
	TOTAL ACCOUNT	5,493,564	248,777	176,172	3,851,927	4,276,876	158,570	49,675	983,801	1,192,046	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,543,496	703,615	204,716	4,635,165	5,543,496	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	0
99	GD-OR / AS	860,198	0	0	0	0	0	0	0	0	860,198	0	860,198
8	GD-AA	5,004,284	0	0	0	0	0	0	3,491,789	3,491,789	0	1,512,495	1,512,495
7	CD-AA	13,040,136	0	0	9,203,467	9,203,467	0	0	2,674,923	2,674,923	0	1,161,746	1,161,746
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	0
	TOTAL ACCOUNT	28,016,805	712,874	961,325	13,964,885	15,639,084	1,796,323	488,652	6,558,307	8,843,282	860,198	2,674,241	3,534,439
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	0	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	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,388,170	349,273	13,580	1,025,317	1,388,170	0	0	0	0	0	0	0
99	GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	3,326,760	349,273	13,580	2,132,344	2,495,197	29,069	0	559,827	588,896	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,074,363	14,047,229	9,501,623	8,525,511	32,074,363	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9	CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0
	TOTAL ACCOUNT	38,083,779	14,299,603	9,856,685	9,369,243	33,525,531	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

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AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,696,922	10,794,472	6,452,618	32,449,832	49,696,922	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	0
99	GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	51,266,600	0	0	36,182,941	36,182,941	0	0	10,516,318	10,516,318	0	4,567,341	4,567,341
9	CD-WA/ ID / AN	17,562,239	6,036,531	2,909,459	4,730,252	13,676,242	1,715,233	826,700	1,344,064	3,885,997	0	0	0
	TOTAL ACCOUNT	121,207,613	16,831,003	9,362,077	73,363,025	99,556,105	2,416,957	1,135,291	12,236,108	15,788,356	1,133,063	4,730,089	5,863,152
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	618,081	0	0	436,229	436,229	0	0	126,787	126,787	0	55,065	55,065
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	822,613	0	13,522	622,975	636,497	0	1,897	126,787	128,684	2,367	55,065	57,432
	TOTAL GENERAL PLANT	563,001,818	73,761,549	39,933,617	289,215,257	402,910,423	43,916,131	7,102,599	71,299,562	122,318,292	10,657,797	27,115,306	37,773,103

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%

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,373,727	1,432,132	0	13,941,595	15,373,727	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	704,444	0	0	0	0	0	0	491,533	491,533	0	212,911	
7		CD-AA	99,180,079	0	0	69,999,316	69,999,316	0	0	20,344,810	20,344,810	0	8,835,953	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	115,718,584	1,432,132	32,734	84,266,653	85,731,519	0	9,301	20,928,900	20,938,201	0	9,048,864	9,048,864
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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COMMON INTANGIBLE PLANT	C-IPL-12E
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,595,534	0	0	1,831,876	1,831,876	0	0	532,422	532,422	0	231,236	231,236
9		CD-WA / ID / AN	18,906,577	14,723,119	0	0	14,723,119	4,183,458	0	0	4,183,458	0	0	0
		TOTAL ACCOUNT	21,502,111	14,723,119	0	1,831,876	16,554,995	4,183,458	0	532,422	4,715,880	0	231,236	231,236
		TOTAL	293,605,992	16,794,420	32,734	197,552,325	214,379,479	5,206,052	788,906	50,801,325	56,796,283	426,123	22,004,107	22,430,230

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,349,396)	(60,943,676)	(17,712,852)	(7,692,868)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(778,722)	(606,414)	(172,308)	0
7	282919	CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(88,700,151)	(62,659,600)	(18,207,631)	(7,832,920)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended May 31, 2019
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,739,959	3,739,959	0	0	0	0	3,739,959
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(37,188)	(37,188)	0	0	0	0	(37,188)
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,927,218	20,931,611	0	67,858,829	47,220,325	21,136,824	(293,107)	(205,213)	0
TOTAL		46,927,218	20,931,611	3,702,802	71,561,631	47,220,325	21,136,824	(293,107)	(205,213)	3,702,802

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						