

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,362,037	115,881,661	60,480,376
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,362,037	115,881,661	60,480,376
E-APL	Electric Net Rate Base	2,555,031,326	1,720,699,946	834,331,380
	RATE OF RETURN	6.903%	6.735%	7.249%

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
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

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	10-01-2019 thru 10-31-2019	399,081 100.000%	263,586 66.048%	135,495 33.952%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2018 thru 10-31-2019	27,304,889 100.000%	18,813,980 68.903%	8,490,909 31.097%
	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:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		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 Percentage		354,955	0	251,894 103,061
				100.000%	0.000%	70.965% 29.035%
		Net Direct Plant Percentage		855,304,042	0	559,809,249 295,494,793
				100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	10-01-2019 thru 10-31-2019	1,248,837,798	860,463,448	388,374,350	
				100.000%	68.901%	31.099%	
11		Book Depreciation Percent	11-01-2018 thru 10-31-2019	120,213,798	78,040,710	42,173,088	
				100.000%	64.918%	35.082%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended October 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	10-01-2019 thru 10-31-2019	3,148,616,955 100.000%	2,119,921,874 67.329%	1,028,695,081 32.671%
13	E-PLT	Net Electric General Plant Percent	10-01-2019 thru 10-31-2019	273,961,941 100.000%	187,038,699 68.272%	86,923,242 31.728%
14		Net Allocated Schedule M's Percent	11-01-2018 thru 10-31-2019	-97,761,568 100.000%	-66,137,515 67.652%	-31,624,053 32.348%
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 October 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	364,916,197	0	364,916,197	247,239,133	0	247,239,133	117,677,064	0
99	442200	Commercial - Firm & Int.	315,481,008	0	315,481,008	226,226,022	0	226,226,022	89,254,986	0
1	442300	Industrial	111,706,892	0	111,706,892	64,480,384	0	64,480,384	47,226,508	0
99	444000	Public Street & Highway Lighting	7,517,631	0	7,517,631	4,864,032	0	4,864,032	2,653,599	0
99	448000	Interdepartmental Revenue	1,467,726	0	1,467,726	1,195,981	0	1,195,981	271,745	0
99	499XXX	Unbilled Revenue	3,330,497	0	3,330,497	1,952,714	0	1,952,714	1,377,783	0
TOTAL SALES TO ULTIMATE CUSTOMERS			804,419,951	0	804,419,951	545,958,266	0	545,958,266	258,461,685	0
1	447XXX	Sales for Resale	0	86,118,696	86,118,696	0	56,313,015	56,313,015	0	29,805,681
TOTAL SALES OF ELECTRICITY			804,419,951	86,118,696	890,538,647	545,958,266	56,313,015	602,271,281	258,461,685	29,805,681
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	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
99	451000	Miscellaneous Service Revenue	317,975	0	317,975	192,029	0	192,029	125,946	0
1	453000	Sales of Water & Water Power	0	360,166	360,166	0	235,513	235,513	0	124,653
1	454000	Rent from Electric Property	2,679,043	104,557	2,783,600	1,462,149	68,370	1,530,519	1,216,894	36,187
1	454100	Rent from Trnsmission Joint Use	8,988	0	8,988	7,649	0	7,649	1,339	0
1	456XXX	Other Electric Revenues	12,462,650	73,170,178	85,632,828	9,946,485	47,845,979	57,792,464	2,516,165	25,324,199
TOTAL OTHER OPERATING REVENUE			14,952,505	73,634,901	88,587,406	11,141,884	48,149,862	59,291,746	3,810,621	25,485,039
TOTAL ELECTRIC REVENUE			819,372,456	159,753,597	979,126,053	557,100,150	104,462,877	661,563,027	262,272,306	55,290,720

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	427,356	427,356	0	279,448	279,448	0	147,908
1	501XXX	Fuel	0	31,339,485	31,339,485	0	20,492,889	20,492,889	0	10,846,596
1	502000	Steam Expense	0	4,065,099	4,065,099	0	2,658,168	2,658,168	0	1,406,931
1	505000	Electric Expense	0	1,067,532	1,067,532	0	698,059	698,059	0	369,473
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,449,711	3,449,711	0	2,255,766	2,255,766	0	1,193,945
1	507000	Rent	0	21,789	21,789	0	14,248	14,248	0	7,541
		MAINTENANCE								
1	510000	Supervision & Engineering	0	550,408	550,408	0	359,912	359,912	0	190,496
1	511000	Structures	0	665,560	665,560	0	435,210	435,210	0	230,350
1	512000	Boiler Plant	0	6,008,463	6,008,463	0	3,928,934	3,928,934	0	2,079,529
1	513000	Electric Plant	0	376,824	376,824	0	246,405	246,405	0	130,419
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,038,145	1,038,145	0	678,843	678,843	0	359,302
		TOTAL STEAM POWER GENERATION EXP	0	49,010,372	49,010,372	0	32,047,882	32,047,882	0	16,962,490
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	3,320,266	3,320,266	0	2,171,122	2,171,122	0	1,149,144
1	536000	Water for Power	0	927,912	927,912	0	606,762	606,762	0	321,150
1	537000	Hydraulic Expense	4,592,244	4,622,478	9,214,722	3,012,091	3,022,638	6,034,729	1,580,153	1,599,840
1	538000	Electric Expense	0	7,688,328	7,688,328	0	5,027,398	5,027,398	0	2,660,930
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,162,622	1,162,638	0	760,239	760,239	16	402,383
1	540000	Rent	0	1,445,444	1,445,444	0	945,176	945,176	0	500,268
1	540100	MT Trust Funds Land Settlement Rents	4,972,133	0	4,972,133	3,250,947	0	3,250,947	1,721,186	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	967,772	967,772	0	632,826	632,826	0	334,946
1	542000	Structures	0	607,723	607,723	0	397,390	397,390	0	210,333
1	543000	Reservoirs, Dams, & Waterways	0	2,016,221	2,016,221	0	1,318,407	1,318,407	0	697,814
1	544000	Electric Plant	0	3,266,116	3,266,116	0	2,135,713	2,135,713	0	1,130,403
1	545000	Miscellaneous Hydraulic Plant	0	1,176,763	1,176,763	0	769,485	769,485	0	407,278
		TOTAL HYDRO POWER GENERATION EXP	9,564,393	27,201,645	36,766,038	6,263,038	17,787,156	24,050,194	3,301,355	9,414,489
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	311,300	311,300	0	203,559	203,559	0	107,741
1	547XXX	Fuel	0	68,977,699	68,977,699	0	45,104,517	45,104,517	0	23,873,182
1	548000	Generation Expense	0	2,318,362	2,318,362	0	1,515,977	1,515,977	0	802,385
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	995,570	995,570	0	651,003	651,003	0	344,567
1	550000	Rent	0	28,705	28,705	0	18,770	18,770	0	9,935
		MAINTENANCE								
1	551000	Supervision & Engineering	0	775,495	775,495	0	507,096	507,096	0	268,399
1	552000	Structures	0	134,837	134,837	0	88,170	88,170	0	46,667
1	553000	Generating & Electric Equipment	0	6,817,631	6,817,631	0	4,458,049	4,458,049	0	2,359,582
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	469,202	469,202	0	306,811	306,811	0	162,391
		TOTAL OTHER POWER GENERATION EXP	0	80,828,801	80,828,801	0	52,853,952	52,853,952	0	27,974,849

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	7,113,014	141,588,939	148,701,953	268,449	92,585,008	92,853,457	6,844,565	49,003,931
1	556000	System Control & Load Dispatching	0	751,690	751,690	0	491,530	491,530	0	260,160
E-557	557XXX	Other Expense	(5,230,672)	53,984,081	48,753,409	2,652,410	35,300,191	37,952,601	(7,883,082)	18,683,890
TOTAL OTHER POWER SUPPLY EXPENSE			1,882,342	196,324,710	198,207,052	2,920,859	128,376,729	131,297,588	(1,038,517)	67,947,981
TOTAL PRODUCTION OPERATING EXP			11,446,735	353,365,528	364,812,263	9,183,897	231,065,719	240,249,616	2,262,838	122,299,809
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,534,516	2,534,516	0	1,657,320	1,657,320	0	877,196
1	561000	Load Dispatching	0	3,652,425	3,652,425	0	2,388,321	2,388,321	0	1,264,104
1	562000	Station Expense	0	566,094	566,094	0	370,169	370,169	0	195,925
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	429,584	429,584	0	280,905	280,905	0	148,679
1	565XXX	Transmission of Electricity by Others	0	17,301,596	17,301,596	0	11,313,514	11,313,514	0	5,988,082
1	566000	Miscellaneous Transmission Expense	0	3,338,337	3,338,337	0	2,182,939	2,182,939	0	1,155,398
1	567000	Rent	0	177,841	177,841	0	116,290	116,290	0	61,551
MAINTENANCE										
1	568000	Supervision & Engineering	0	678,047	678,047	0	443,375	443,375	0	234,672
1	569000	Structures	750	663,985	664,735	614	434,180	434,794	136	229,805
1	570000	Station Equipment	0	929,219	929,219	0	607,616	607,616	0	321,603
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,708	931,263	945,971	1,214	608,953	610,167	13,494	322,310
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	0	78,795	78,795	0	51,524	51,524	0	27,271
TOTAL TRANSMISSION OPERATING EXP			15,504	31,281,702	31,297,206	1,874	20,455,106	20,456,980	13,630	10,826,596

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	4,875,386	29,363,630	34,239,016	2,417,177	19,200,878	21,618,055	2,458,209	10,162,752
E-DEPX		Depreciation Expense-Transmission	867,059	14,312,008	15,179,067	294,870	9,358,622	9,653,492	572,189	4,953,386
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,154,063	1,154,063	0	754,642	754,642	0	399,421
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0
99	403027	Colstrip Plant Adjustment-Depreciation	(429,961)	0	(429,961)	0	0	0	(429,961)	0
99	405930	Amortization of Investment in WNP3 Exch Power	2,041,300	0	2,041,300	2,041,300	0	2,041,300	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407327	Colstrip Reg. Asset Amortization	455,053	0	455,053	0	0	0	455,053	0
99	407331	Amortization of BPA Parallel Capacity Support	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
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	82,190	0	82,190	0	0	0	82,190	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	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
99	407380	Amortization of Wartsila Generators	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
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	209,895	0	209,895	161,850	0	161,850	48,045	0
99	407403	Amortization of Dissallowed K.F. Plant	(28,040)	0	(28,040)	(28,040)	0	(28,040)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,138,017)	0	(1,138,017)	0	0	0	(1,138,017)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(3,085,849)	0	(3,085,849)	(1,953,372)	0	(1,953,372)	(1,132,477)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	27,355	0	27,355	0	0	0	27,355	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	21,312	0	21,312	21,312	0	21,312	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,216,789	25,216,789	0	16,489,259	16,489,259	0	8,727,530
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	4,943,157	71,154,880	76,098,037	3,080,402	46,528,177	49,608,579	1,862,755	24,626,703
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	16,405,396	455,802,110	472,207,506	12,266,173	298,049,002	310,315,175	4,139,223	157,753,108

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended October 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	702,764	3,671,721	4,374,485	484,169	2,529,926	3,014,095	218,595	1,141,795	
3	582000	Station Expense	934,189	43,345	977,534	535,598	29,866	565,464	398,591	13,479	
3	583000	Overhead Line Expense	1,986,940	542,660	2,529,600	1,266,767	373,909	1,640,676	720,173	168,751	
3	584000	Underground Line Expense	1,702,353	0	1,702,353	959,896	0	959,896	742,457	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	7,163	0	7,163	6,890	0	6,890	273	0	
3	586000	Meter Expense	2,123,090	52,484	2,175,574	1,767,077	36,163	1,803,240	356,013	16,321	
3	587000	Customer Installations Expense	836,750	122,771	959,521	586,839	84,593	671,432	249,911	38,178	
3	588000	Miscellaneous Distribution Expense	4,639,449	4,128,572	8,768,021	3,105,481	2,844,710	5,950,191	1,533,968	1,283,862	
3	589000	Rent	(3)	511,220	511,217	(3)	352,246	352,243	0	158,974	
MAINTENANCE:											
3	590000	Supervision & Engineering	396,093	904,212	1,300,305	260,518	623,029	883,547	135,575	281,183	
3	591000	Structures	594,369	2,602	596,971	388,489	1,793	390,282	205,880	809	
3	592000	Station Equipment	840,438	141,386	981,824	616,068	97,419	713,487	224,370	43,967	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	10,679,481	1,112	10,680,593	7,501,414	766	7,502,180	3,178,067	346	
3	594000	Underground Lines	922,845	0	922,845	619,498	0	619,498	303,347	0	
3	595000	Line Transformers	401,552	(17)	401,535	312,305	(12)	312,293	89,247	(5)	
3	596000	Street Light & Signal System Maintenance Exp	186,487	(6)	186,481	148,164	(4)	148,160	38,323	(2)	
3	597000	Meters	41,666	0	41,666	32,912	0	32,912	8,754	0	
3	598000	Miscellaneous Distribution Expense	309,263	231,858	541,121	221,899	159,757	381,656	87,364	72,101	
TOTAL DISTRIBUTION OPERATING EXP			27,304,889	10,353,920	37,658,809	18,813,981	7,134,161	25,948,142	8,490,908	3,219,759	
E-DEPX		Depreciation Expense-Distribution	48,582,437	69,181	48,651,618	31,437,513	47,668	31,485,181	17,144,924	21,513	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,681	0	32,681	32,681	0	32,681	0	0	
E-OTX		Taxes Other Than FIT--Distribution	54,649,867	325	54,650,192	47,163,561	223	47,163,784	7,486,306	102	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			103,264,985	69,506	103,334,491	78,633,755	47,891	78,681,646	24,631,230	21,615	
TOTAL DISTRIBUTION EXPENSES			130,569,874	10,423,426	140,993,300	97,447,736	7,182,052	104,629,788	33,122,138	3,241,374	

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	183,341	183,341	0	121,093	121,093	0	62,248
2	902000	Meter Reading Expenses	2,762,043	192,466	2,954,509	2,544,339	127,120	2,671,459	217,704	65,346
2	903XXX	Customer Records & Collection Expenses	2,768,266	7,722,920	10,491,186	1,881,593	5,100,834	6,982,427	886,673	2,622,086
2	904000	Uncollectible Accounts	16,029	52,202	68,231	42,336	34,478	76,814	(26,307)	17,724
2	905000	Misc Customer Accounts	0	220,847	220,847	0	145,865	145,865	0	74,982
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,546,338	8,371,776	13,918,114	4,468,268	5,529,390	9,997,658	1,078,070	2,842,386
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	38,738,571	221,446	38,960,017	28,370,562	146,261	28,516,823	10,368,009	75,185
2	909000	Advertising	55,692	1,132,455	1,188,147	55,692	747,964	803,656	0	384,491
2	910000	Misc Customer Service & Info Exp	0	359,669	359,669	0	237,554	237,554	0	122,115
TOTAL CUSTOMER SERVICE & INFO EXP			38,794,263	1,713,570	40,507,833	28,426,254	1,131,779	29,558,033	10,368,009	581,791
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	745,346	33,089,218	33,834,564	586,648	22,697,549	23,284,197	158,698	10,391,669
4	921000	Office Supplies & Expenses	16,389	4,877,790	4,894,179	14,233	3,345,920	3,360,153	2,156	1,531,870
4	922000	Admin Exp Transferred--Credit	0	(107,600)	(107,600)	0	(73,808)	(73,808)	0	(33,792)
4	923000	Outside Services Employed	356,202	9,939,565	10,295,767	339,922	6,818,045	7,157,967	16,280	3,121,520
4	924000	Property Insurance Premium	0	1,358,848	1,358,848	0	932,102	932,102	0	426,746
4	925XXX	Injuries and Damages	699	3,292,444	3,293,143	356	2,258,452	2,258,808	343	1,033,992
4	926XXX	Employee Pensions and Benefits	6,043	1,706,886	1,712,929	6,043	1,170,838	1,176,881	0	536,048
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,244,722	3,777,783	7,022,505	2,082,814	2,470,292	4,553,106	1,161,908	1,307,491
4	930000	Miscellaneous General Expenses	129,996	4,465,441	4,595,437	90,272	3,063,069	3,153,341	39,724	1,402,372
4	931000	Rents	4,712	258,169	262,881	0	177,091	177,091	4,712	81,078
4	935000	Maintenance of General Plant	1,241,229	11,903,916	13,145,145	767,330	8,165,491	8,932,821	473,899	3,738,425
TOTAL ADMIN & GEN OPERATING EXP			5,746,538	74,562,460	80,308,998	3,887,618	51,025,041	54,912,659	1,858,920	23,537,419

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	2,701,492	19,343,555	22,045,047	1,983,526	13,268,712	15,252,238	717,966	6,074,843
E-AMTX		Amortization Expense-General Plant - 303000	0	510,567	510,567	0	349,981	349,981	0	160,586
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,086,561	23,249,666	26,336,227	3,080,431	15,948,108	19,028,539	6,130	7,301,558
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,696	47,696	0	32,717	32,717	0	14,979
99	407229	Idaho Earnings Test Amortization	(268,771)	0	(268,771)	0	0	0	(268,771)	0
99	407230	Tax Reform Amortization	(7,703,991)	0	(7,703,991)	(4,612,472)	0	(4,612,472)	(3,091,519)	0
99	407311	Regulatory Debit - AFUDC Amortization	24,626	85,290	109,916	22,687	57,425	80,112	1,939	27,865
99	407319	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0
99	407332	Existing Meters Excess Deprec. Deferral	687,843	0	687,843	687,843	0	687,843	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(925,023)	0	(925,023)	(625,487)	0	(625,487)	(299,536)	0
99	407436	Regulatory Credit - AMI	(6,376,162)	0	(6,376,162)	(6,376,162)	0	(6,376,162)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(6,770,921)	43,236,774	36,465,853	(4,494,172)	29,656,943	25,162,771	(2,276,749)	13,579,831
		TOTAL ADMIN & GENERAL EXPENSES	(1,024,383)	117,799,234	116,774,851	(606,554)	80,681,984	80,075,430	(417,829)	37,117,250
		TOTAL EXPENSES BEFORE FIT	190,291,488	594,110,116	784,401,604	142,001,877	392,574,207	534,576,084	48,289,611	201,535,909
		NET OPERATING INCOME (LOSS) BEFORE FIT			194,724,449			126,986,943		
E-FIT		FEDERAL INCOME TAX			14,134,097			8,981,262		
E-FIT		DEFERRED FEDERAL INCOME TAX			4,713,103			2,441,023		
E-FIT		AMORTIZED ITC			(484,788)			(317,003)		
		ELECTRIC NET OPERATING INCOME (LOSS)			176,362,037			115,881,661		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	66.048%	33.952%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.903%	31.097%
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 OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	117,677,064
99	442200	Commercial - Firm & Int.	89,254,986
1	442300	Industrial	47,226,508
99	444000	Public Street & Highway Lighting	2,653,599
99	448000	Interdepartmental Revenue	271,745
99	499XXX	Unbilled Revenue	1,377,783
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>258,461,685</u>
1	447XXX	Sales for Resale	29,805,681
		TOTAL SALES OF ELECTRICITY	<u>288,267,366</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(49,723)
99	451000	Miscellaneous Service Revenue	125,946
1	453000	Sales of Water & Water Power	124,653
1	454000	Rent from Electric Property	1,253,081
1	454100	Rent from Trnsmission Joint Use	1,339
1	456XXX	Other Electric Revenues	27,840,364
		TOTAL OTHER OPERATING REVENUE	<u>29,295,660</u>
		TOTAL ELECTRIC REVENUE	<u>317,563,026</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	147,908
1	501XXX	Fuel	10,846,596
1	502000	Steam Expense	1,406,931
1	505000	Electric Expense	369,473
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,193,945
1	507000	Rent	7,541
		MAINTENANCE	
1	510000	Supervision & Engineering	190,496
1	511000	Structures	230,350
1	512000	Boiler Plant	2,079,529
1	513000	Electric Plant	130,419
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	359,302
		TOTAL STEAM POWER GENERATION EXP	<u>16,962,490</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,149,144
1	536000	Water for Power	321,150
1	537000	Hydraulic Expense	3,179,993
1	538000	Electric Expense	2,660,930
1	539000	Miscellaneous Hydraulic Power Generation Exp	402,399
1	540000	Rent	500,268
1	540100	MT Trust Funds Land Settlement Rents	1,721,186
		MAINTENANCE	
1	541000	Supervision & Engineering	334,946
1	542000	Structures	210,333
1	543000	Reservoirs, Dams, & Waterways	697,814
1	544000	Electric Plant	1,130,403
1	545000	Miscellaneous Hydraulic Plant	407,278
		TOTAL HYDRO POWER GENERATION EXP	<u>12,715,844</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	107,741
1	547XXX	Fuel	23,873,182
1	548000	Generation Expense	802,385
1	549XXX	Miscellaneous Other Power Generation Op Exp	344,567
1	550000	Rent	9,935
		MAINTENANCE	
1	551000	Supervision & Engineering	268,399
1	552000	Structures	46,667
1	553000	Generating & Electric Equipment	2,359,582
1	554XXX	Miscellaneous Other Power Generation Maint Exp	162,391
		TOTAL OTHER POWER GENERATION EXP	<u>27,974,849</u>

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	55,848,496
1	556000	System Control & Load Dispatching	260,160
E-557	557XXX	Other Expense	10,800,808
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>66,909,464</u>
		TOTAL PRODUCTION OPERATING EXP	<u>124,562,647</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	877,196
1	561000	Load Dispatching	1,264,104
1	562000	Station Expense	195,925
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	148,679
1	565XXX	Transmission of Electricity by Others	5,988,082
1	566000	Miscellaneous Transmission Expense	1,155,398
1	567000	Rent	61,551
		MAINTENANCE	
1	568000	Supervision & Engineering	234,672
1	569000	Structures	229,941
1	570000	Station Equipment	321,603
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	335,804
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	27,271
		TOTAL TRANSMISSION OPERATING EXP	<u>10,840,226</u>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	12,620,961
E-DEPX		Depreciation Expense-Transmission	5,525,575
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	399,421
99		Colstrip 3 AFUDC Reallocation Adj	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(429,961)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	69,220
99	407326	Amortization of Spokane River TDG	117,223
99	407327	Colstrip Reg. Asset Amortization	455,053
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,324
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	82,190
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	305,982
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	48,045
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,138,017)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,132,477)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	27,355
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,727,530
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	26,489,458
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	161,892,331

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,360,390
3	582000	Station Expense	412,070
3	583000	Overhead Line Expense	888,924
3	584000	Underground Line Expense	742,457
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	273
3	586000	Meter Expense	372,334
3	587000	Customer Installations Expense	288,089
3	588000	Miscellaneous Distribution Expense	2,817,830
3	589000	Rent	158,974
		MAINTENANCE:	
3	590000	Supervision & Engineering	416,758
3	591000	Structures	206,689
3	592000	Station Equipment	268,337
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,178,413
3	594000	Underground Lines	303,347
3	595000	Line Transformers	89,242
3	596000	Street Light & Signal System Maintenance Exp	38,321
3	597000	Meters	8,754
3	598000	Miscellaneous Distribution Expense	159,465
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,710,667</u>
E-DEPX		Depreciation Expense-Distribution	17,166,437
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,486,408
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,652,845</u>
		TOTAL DISTRIBUTION EXPENSES	<u>36,363,512</u>

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

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	62,248
2	902000	Meter Reading Expenses	283,050
2	903XXX	Customer Records & Collection Expenses	3,508,759
2	904000	Uncollectible Accounts	(8,583)
2	905000	Misc Customer Accounts	74,982
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,920,456
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,443,194
2	909000	Advertising	384,491
2	910000	Misc Customer Service & Info Exp	122,115
		TOTAL CUSTOMER SERVICE & INFO EXP	10,949,800
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,550,367
4	921000	Office Supplies & Expenses	1,534,026
4	922000	Admin Exp Transferred--Credit	(33,792)
4	923000	Outside Services Employed	3,137,800
4	924000	Property Insurance Premium	426,746
4	925XXX	Injuries and Damages	1,034,335
4	926XXX	Employee Pensions and Benefits	536,048
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,469,399
4	930000	Miscellaneous General Expenses	1,442,096
4	931000	Rents	85,790
4	935000	Maintenance of General Plant	4,212,324
		TOTAL ADMIN & GEN OPERATING EXP	25,396,339

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,792,809
E-AMTX		Amortization Expense-General Plant - 303000	160,586
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,307,688
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,979
99	407229	Idaho Earnings Test Amortization	(268,771)
99	407230	Tax Reform Amortization	(3,091,519)
99	407311	Regulatory Debit - AFUDC Amortization	29,804
99	407319	AFUDC Equity DFIT Deferral	657,042
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(299,536)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>11,303,082</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>36,699,421</u>
		TOTAL EXPENSES BEFORE FIT	<u>249,825,520</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	67,737,506
E-FIT		FEDERAL INCOME TAX	5,152,835
E-FIT		DEFERRED FEDERAL INCOME TAX	2,272,080
E-FIT		AMORTIZED ITC	(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>60,480,376</u>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio
E-ALL	2	Number of Customers
E-ALL	3	Direct Distribution Operating Expense
E-ALL	4	Jurisdictional 4-Factor Ratio
E-ALL	99	Not Allocated

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
E-456-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	38,720	844,865	883,585	36,820	552,457	589,277	1,900	292,408	294,308
1	456010	Other Electric Rev-Financial	0	(11,019,352)	(11,019,352)	0	(7,205,554)	(7,205,554)	0	(3,813,798)	(3,813,798)
1	456015	Other Electric Rev-CT Fuel Sales	0	14,992,403	14,992,403	0	9,803,532	9,803,532	0	5,188,871	5,188,871
1	456016	Other Electric Rev-Resource Opt	0	2,029,688	2,029,688	0	1,327,213	1,327,213	0	702,475	702,475
1	456017	Other Electric Rev-Non Resource	0	68,478	68,478	0	44,778	44,778	0	23,700	23,700
1	456018	Other Electric Rev-Extraction	0	429,468	429,468	0	280,829	280,829	0	148,639	148,639
1	456020	Other Electric Rev-Sale of Excess	0	75,546	75,546	0	49,400	49,400	0	26,146	26,146
1	456030	Other Electric Rev-Clearwater	(81,183)	918,296	837,113	0	600,474	600,474	(81,183)	317,822	236,639
1	456050	Other Electric Rev-Attachment Fees	0	745,449	745,449	0	487,449	487,449	0	258,000	258,000
1	456100	Transmission Revenue of Others	0	13,302,375	13,302,375	0	8,698,423	8,698,423	0	4,603,952	4,603,952
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	2,511,497	2,511,497	0	1,642,268	1,642,268	0	869,229	869,229
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	545,266	0	545,266	545,266	0	545,266	0	0	0
1	456328	Residential Decoupling Deferral	1,894,822	0	1,894,822	1,620,606	0	1,620,606	274,216	0	274,216
1	456329	Amortization Res Decoupling Deferral	4,346,254	0	4,346,254	2,562,368	0	2,562,368	1,783,886	0	1,783,886
1	456338	Non-res Decoupling Deferred Rev	7,155,478	0	7,155,478	6,178,587	0	6,178,587	976,891	0	976,891
1	456339	Amortization Non-res Decoupling	(1,779,911)	0	(1,779,911)	(1,104,660)	0	(1,104,660)	(675,251)	0	(675,251)
1	456380	Other Electric Revenue-Clearwater	184,926	0	184,926	0	0	0	184,926	0	184,926
1	456700	Other Electric Rev-Low Voltage	158,280	0	158,280	107,499	0	107,499	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(3,119,289)	(3,119,289)	0	(2,039,703)	(2,039,703)	0	(1,079,586)	(1,079,586)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	3,119,289	3,119,289	0	2,039,703	2,039,703	0	1,079,586	1,079,586
1	456730	Other Elec Rev-Intraco Thermal	0	45,667,789	45,667,789	0	29,862,167	29,862,167	0	15,805,622	15,805,622
TOTAL ACCOUNT 456			12,462,652	73,170,178	85,632,830	9,946,486	47,845,980	57,792,466	2,516,166	25,324,198	27,840,364

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 October 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	132,661,495	132,661,495	0	86,747,352	86,747,352	0	45,914,143	45,914,143
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,321,549	1,589,998	268,449	864,161	1,132,610	0	457,388	457,388
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	6,844,565	0	6,844,565	0	0	0	6,844,565	0	6,844,565
1	555550	Non Monetary - Exchange Power	0	(1,594,045)	(1,594,045)	0	(1,042,346)	(1,042,346)	0	(551,699)	(551,699)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,688,443	6,688,443	0	4,373,573	4,373,573	0	2,314,870	2,314,870
1	555710	Intercompany Purchase	0	2,511,497	2,511,497	0	1,642,268	1,642,268	0	869,229	869,229
TOTAL ACCOUNT 555			7,113,014	141,588,939	148,701,953	268,449	92,585,008	92,853,457	6,844,565	49,003,931	55,848,496

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 October 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	17,254	6,897,376	6,914,630	17,254	4,510,194	4,527,448	0	2,387,182	2,387,182
1	557010	Other Power Supply Expense - Financial	0	(3,820,562)	(3,820,562)	0	(2,498,265)	(2,498,265)	0	(1,322,297)	(1,322,297)
1	557018	Merchandise Processing Fee	0	50,101	50,101	0	32,761	32,761	0	17,340	17,340
1	557150	Fuel - Economic Dispatch	0	(10,243,363)	(10,243,363)	0	(6,698,135)	(6,698,135)	0	(3,545,228)	(3,545,228)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	396,210	0	396,210	0	0	0	396,210	0	396,210
1	557165	Other Resource Costs-CAISO Charges	0	245,207	245,207	0	160,341	160,341	0	84,866	84,866
1	557170	Broker Fees - Power	0	313,900	313,900	0	205,259	205,259	0	108,641	108,641
1	557171	REC Broker Fees	0	51,624	51,624	0	33,757	33,757	0	17,867	17,867
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	3,437,014	0	3,437,014	3,437,014	0	3,437,014	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	442,410	0	442,410	442,410	0	442,410	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,741,766)	0	(1,741,766)	(1,741,766)	0	(1,741,766)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	829,877	0	829,877	0	0	0	829,877	0	829,877
99	557390	Idaho PCA Amortization	(9,430,349)	0	(9,430,349)	0	0	0	(9,430,349)	0	(9,430,349)
1	557395	Optional Renewable Power Expense Offset	0	612	612	0	400	400	0	212	212
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	5,740,685	5,740,685	0	3,753,834	3,753,834	0	1,986,851	1,986,851
1	557711	Turbine Gas Bookout Offset	0	(5,740,685)	(5,740,685)	0	(3,753,834)	(3,753,834)	0	(1,986,851)	(1,986,851)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,034,968	59,034,968	0	38,602,966	38,602,966	0	20,432,002	20,432,002
TOTAL ACCOUNT 557			(5,230,672)	53,984,081	48,753,409	2,652,410	35,300,191	37,952,601	(7,883,082)	18,683,890	10,800,808

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 October 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	328,419	221,446	549,865	252,170	146,261	398,431	76,249	75,185	151,434
99	908600	Public Purpose Tariff Rider Expense Offset	38,382,405	0	38,382,405	28,118,204	0	28,118,204	10,264,201	0	10,264,201
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(149,126)	0	(149,126)	(176,685)	0	(176,685)	27,559	0	27,559
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,738,571	221,446	38,960,017	28,370,562	146,261	28,516,823	10,368,009	75,185	10,443,194

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	66.048%	33.952%
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 October 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.06%	53.06%
2	Cost of Debt		5.169%	5.136%
	Total Weighted Cost		2.743%	2.725%
E-APL	Net Rate Base	2,555,031,326	1,720,699,946	834,331,380
	Interest Deduction for FIT Calculation	69,934,330	47,198,800	22,735,530
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 October 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	979,126,053	661,563,027	317,563,026
E-OPS	Less: Operating & Maintenance Expense	568,503,223	381,123,088	187,380,135
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	136,031,400	89,799,953	46,231,447
E-OTX	Less: Taxes Other than FIT	79,866,981	63,653,043	16,213,938
	Net Operating Income Before FIT	194,724,449	126,986,943	67,737,506
E-INT	Less: Interest Expense	69,934,330	47,198,800	22,735,530
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,087,087	0	1,087,087
E-SCM	Plus: Schedule M Adjustments	(58,571,983)	(37,162,791)	(21,409,192)
	Taxable Net Operating Income	67,305,223	42,767,912	24,537,311
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	14,134,097	8,981,262	5,152,835
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	14,134,097	8,981,262	5,152,835
E-DTE	Deferred FIT	4,713,103	2,441,023	2,272,080
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,362,412	11,105,282	7,257,130

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 October 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		60,145,617	88,050,369	148,195,986	39,246,198	58,961,329	98,207,527	20,899,419	29,089,040	49,988,459
12	997001 Contributions In Aid of Construction		0	9,067,008	9,067,008	0	6,104,726	6,104,726	0	2,962,282	2,962,282
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	972,937	972,937	0	655,069	655,069	0	317,868	317,868
99	997007 Idaho PCA		(8,600,472)	0	(8,600,472)	0	0	0	(8,600,472)	0	(8,600,472)
12	997009 Rathdrum Turbine Lease		0	(39,460)	(39,460)	0	(26,568)	(26,568)	0	(12,892)	(12,892)
12	997016 Redemption Expense Amortization		0	945,848	945,848	0	636,830	636,830	0	309,018	309,018
99	997017 Amort - Invest in Exch Pwr (405.9)		2,041,300	0	2,041,300	2,041,300	0	2,041,300	0	0	0
99	997018 DSM Tariff Rider		7,945,689	10,002	7,955,691	6,015,860	6,734	6,022,594	1,929,829	3,268	1,933,097
12	997020 FAS87 Current Pension Accrual		0	887,827	887,827	0	597,765	597,765	0	290,062	290,062
99	997024 Kettle Falls Disallowance		(28,040)	0	(28,040)	(28,040)	0	(28,040)	0	0	0
12	997027 Uncollectibles		0	(2,180,906)	(2,180,906)	0	(1,468,382)	(1,468,382)	0	(712,524)	(712,524)
99	997031 Decoupling Mechanism		(12,161,907)	0	(12,161,907)	(9,802,166)	0	(9,802,166)	(2,359,741)	0	(2,359,741)
12	997032 Interest Rate Swaps		0	(7,433,379)	(7,433,379)	0	(5,004,820)	(5,004,820)	0	(2,428,559)	(2,428,559)
99	997033 BPA Residential Exchange		(55,682)	0	(55,682)	(3,988)	0	(3,988)	(51,694)	0	(51,694)
99	997034 Montana Hydro Settlement		4,972,133	0	4,972,133	3,250,947	0	3,250,947	1,721,186	0	1,721,186
99	997035 Leases		0	(12,393)	(12,393)	0	(8,501)	(8,501)	0	(3,892)	(3,892)
99	997043 Washington Deferred Power Costs		3,439,060	0	3,439,060	3,439,060	0	3,439,060	0	0	0
12	997044 Non-Monetary Power Costs		0	(1,594,046)	(1,594,046)	0	(1,073,255)	(1,073,255)	0	(520,791)	(520,791)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(103,406)	0	(103,406)	(108,594)	0	(108,594)	5,188	0	5,188
12	997048 AFUDC		0	8,403,263	8,403,263	0	5,657,833	5,657,833	0	2,745,430	2,745,430
12	997049 Tax Depreciation		0	(156,001,224)	(156,001,224)	0	(105,034,064)	(105,034,064)	0	(50,967,160)	(50,967,160)
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		(333,333)	333,333	0	0	224,430	224,430	(333,333)	108,903	(224,430)
12	997063 CDA Lake Settlement		183,093	884,086	1,067,179	152,118	595,246	747,364	30,975	288,840	319,815
99	997065 Amortization - Unbilled Revenue Add-Ins		238,972	0	238,972	176,107	0	176,107	62,865	0	62,865
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	6,816,519	6,816,519	0	4,589,494	4,589,494	0	2,227,025	2,227,025
12	997081 Deferred Compensation		0	(174,047)	(174,047)	0	(117,184)	(117,184)	0	(56,863)	(56,863)
4	997082 Meal Disallowances		0	523,855	523,855	0	359,338	359,338	0	164,517	164,517
12	997083 Paid Time Off		0	345,619	345,619	0	232,702	232,702	0	112,917	112,917
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		109,545	0	109,545	0	0	0	109,545	0	109,545
99	997095 WA REC Deferral		(1,301,402)	0	(1,301,402)	(1,301,402)	0	(1,301,402)	0	0	0
12	997096 CDA Settlement Costs		0	32,720	32,720	0	22,030	22,030	0	10,690	10,690
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(25,187)	(25,187)	0	(16,958)	(16,958)	0	(8,229)	(8,229)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(37,516,439)	(37,516,439)	0	(25,259,443)	(25,259,443)	0	(12,256,996)	(12,256,996)
99	997102 Amort Idaho Earnings Test (254229)		(343,121)	0	(343,121)	0	0	0	(343,121)	0	(343,121)
99	997103 Def Project Compass		668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG		117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107 MDM System		(10,450,116)	0	(10,450,116)	(10,450,116)	0	(10,450,116)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		19,283	0	19,283	70,832	0	70,832	(51,549)	0	(51,549)

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(7,317,451)	0	(7,317,451)	(4,562,409)	0	(4,562,409)	(2,755,042)	0	(2,755,042)
99	997110 FISERVE	(925,333)	0	(925,333)	(625,699)	0	(625,699)	(299,634)	0	(299,634)
12	997111 Capitalized Transportation	0	(841,360)	(841,360)	0	(566,479)	(566,479)	0	(274,881)	(274,881)
12	997112 AFUDC Equity Tax Flow Through	0	(7,469,407)	(7,469,407)	0	(5,029,077)	(5,029,077)	0	(2,440,330)	(2,440,330)
12	997113 AFUDC Equity CWIP	0	(1,666,891)	(1,666,891)	0	(1,122,301)	(1,122,301)	0	(544,590)	(544,590)
12	997114 AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(54,010)	(54,010)	0	(26,208)	(26,208)
99	997115 AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0	657,042
99	997117 Colstrip Plant Adjustment	(1,112,926)	0	(1,112,926)	0	0	0	(1,112,926)	0	(1,112,926)
	TOTAL SCHEDULE M ADJUSTMENTS	56,187,814	(97,761,571)	(58,571,983)	28,974,725	(66,137,516)	(37,162,791)	10,214,863	(31,624,055)	(21,409,192)

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%	67.329%	32.671%
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 October 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	172,874	172,874	0	116,394	116,394	0	56,480	56,480
99	410100	Deferred Federal Income Tax Expense - Washin	2,982,696	0	2,982,696	2,982,696	0	2,982,696	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,360,891	0	2,360,891	0	0	0	2,360,891	0	2,360,891
	410100	Total	5,343,587	172,874	5,516,461	2,982,696	116,394	3,099,090	2,360,891	56,480	2,417,371
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(29,895)	(29,895)	0	(20,128)	(20,128)	0	(9,767)	(9,767)
99	411100	Deferred Federal Income Tax Expense - Washin	(637,939)	0	(637,939)	(637,939)	0	(637,939)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(135,524)	0	(135,524)	0	0	0	(135,524)	0	(135,524)
	411100	Total	(773,463)	(29,895)	(803,358)	(637,939)	(20,128)	(658,067)	(135,524)	(9,767)	(145,291)
Total Deferred Federal Income Tax Expense			4,570,124	142,979	4,713,103	2,344,757	96,266	2,441,023	2,225,367	46,713	2,272,080

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.329%	32.671%
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 October 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	1,464,445	1,464,445	0	957,601	957,601	0	506,844	506,844
1	408150	R&P Property Tax--Production	0	17,567,307	17,567,307	0	11,487,262	11,487,262	0	6,080,045	6,080,045
1	408180	R&P Property Tax--Transmission	0	6,041,731	6,041,731	0	3,950,688	3,950,688	0	2,091,043	2,091,043
1	409100	State Income Tax--Montana & Oregon	0	102,930	102,930	0	67,306	67,306	0	35,624	35,624
		TOTAL PRODUCTION & TRANSMISSION	0	25,216,789	25,216,789	0	16,489,259	16,489,259	0	8,727,530	8,727,530
DISTRIBUTION											
99	408110	State Excise Tax	21,323,248	0	21,323,248	21,323,248	0	21,323,248	0	0	0
99	408120	Municipal Occupation & License Tax	22,243,687	0	22,243,687	18,740,046	0	18,740,046	3,503,641	0	3,503,641
99	408160	Miscellaneous State or Local Tax--WA & ID	113	0	113	0	0	0	113	0	113
99	408170	R&P Property Tax--Distribution	10,300,943	0	10,300,943	7,100,267	0	7,100,267	3,200,676	0	3,200,676
99	409100	State Income Tax--Idaho	(305,211)	325	(304,886)	0	223	223	(305,211)	102	(305,109)
99	411410	State Income Tax--Idaho ITC Deferred	1,179,350	0	1,179,350	0	0	0	1,179,350	0	1,179,350
99	411420	State Income Tax--Idaho ITC Amortization	(92,263)	0	(92,263)	0	0	0	(92,263)	0	(92,263)
		TOTAL DISTRIBUTION	54,649,867	325	54,650,192	47,163,561	223	47,163,784	7,486,306	102	7,486,408
		TOTAL TAXES OTHER THAN FIT	54,649,867	25,217,114	79,866,981	47,163,561	16,489,482	63,653,043	7,486,306	8,727,632	16,213,938

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 October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,983,333	7,983,333	0	5,220,301	5,220,301	0	2,763,032	2,763,032
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	1,119,277	1,119,277	0	731,895	731,895	0	387,382	387,382
1	182381	CDA Settlement Past Storage	0	30,243,097	30,243,097	0	19,775,961	19,775,961	0	10,467,136	10,467,136
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	15,046,992	15,686,161	639,169	9,980,058	10,619,227	0	5,066,934	5,066,934
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	797,345	95,059,192	95,856,537	764,611	65,205,853	65,970,464	32,734	29,853,339	29,886,073
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	14,734,464	977,500	15,711,964	14,734,464	670,516	15,404,980	0	306,984	306,984
TOTAL INTANGIBLE PLANT			16,773,682	289,195,068	305,968,750	16,740,948	195,295,023	212,035,971	32,734	93,900,045	93,932,779
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	111,041,847	28,477,897	139,519,744	72,566,357	18,621,697	91,188,054	38,475,490	9,856,200	48,331,690
1	312000	Boiler Plant	145,902,968	46,792,294	192,695,262	95,351,401	30,597,481	125,948,882	50,551,567	16,194,813	66,746,380
1	313000	Generators	7,887	0	7,887	5,076	0	5,076	2,811	0	2,811
1	314000	Turbogenerator Units	38,643,384	18,902,569	57,545,953	25,249,429	12,360,390	37,609,819	13,393,955	6,542,179	19,936,134
1	315000	Accessory Electric Equipment	17,322,705	12,176,057	29,498,762	11,320,614	7,961,924	19,282,538	6,002,091	4,214,133	10,216,224
1	316000	Miscellaneous Power Plant Equipment	14,113,639	2,672,035	16,785,674	9,223,307	1,747,244	10,970,551	4,890,332	924,791	5,815,123
TOTAL STEAM PRODUCTION PLANT			327,032,430	112,599,324	439,631,754	213,716,184	73,628,699	287,344,883	113,316,246	38,970,625	152,286,871
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	41,858,896	41,858,896	0	22,155,320	22,155,320
1	331XXX	Structures & Improvements	0	97,597,527	97,597,527	0	63,819,023	63,819,023	0	33,778,504	33,778,504
1	332XXX	Reservoirs, Dams, & Waterways	0	196,308,962	196,308,962	0	128,366,430	128,366,430	0	67,942,532	67,942,532
1	333000	Waterwheels, Turbines, & Generators	0	238,933,580	238,933,580	0	156,238,668	156,238,668	0	82,694,912	82,694,912
1	334000	Accessory Electric Equipment	0	71,745,372	71,745,372	0	46,914,299	46,914,299	0	24,831,073	24,831,073
1	335XXX	Miscellaneous Power Plant Equipment	0	14,862,713	14,862,713	0	9,718,728	9,718,728	0	5,143,985	5,143,985
1	336000	Roads, Railroads, & Bridges	0	4,343,906	4,343,906	0	2,840,480	2,840,480	0	1,503,426	1,503,426
TOTAL HYDRAULIC PRODUCTION PLANT			0	687,806,276	687,806,276	0	449,756,524	449,756,524	0	238,049,752	238,049,752
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	17,135,559	17,135,559	0	11,204,942	11,204,942	0	5,930,617	5,930,617
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,056	21,388,056	0	13,985,650	13,985,650	0	7,402,406	7,402,406
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	221,458,426	221,458,426	0	144,811,665	144,811,665	0	76,646,761	76,646,761
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	22,354,639	22,354,639	0	14,617,698	14,617,698	0	7,736,941	7,736,941
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	1,680,754	1,680,754	0	1,099,045	1,099,045	0	581,709	581,709
TOTAL OTHER PRODUCTION PLANT			0	308,636,025	308,636,025	0	201,817,096	201,817,096	0	106,818,929	106,818,929
TOTAL PRODUCTION PLANT			327,032,430	1,109,041,625	1,436,074,055	213,716,184	725,202,319	938,918,503	113,316,246	383,839,306	497,155,552

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	28,670,905	29,299,263	410,632	18,747,905	19,158,537	217,726	9,923,000	10,140,726	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	404	25,757,943	25,758,347	230	16,843,119	16,843,349	174	8,914,824	8,914,998	
1	353XXX	Station Equipment	12,093,997	273,431,124	285,525,121	7,903,543	178,796,612	186,700,155	4,190,454	94,634,512	98,824,966	
1	354000	Towers & Fixtures	15,993,511	1,167,385	17,160,896	10,451,764	763,353	11,215,117	5,541,747	404,032	5,945,779	
1	355000	Poles & Fixtures	5,418	275,717,991	275,723,409	3,541	180,291,994	180,295,535	1,877	95,425,997	95,427,874	
1	356000	Overhead Conductors & Devices	12,526,518	142,080,555	154,607,073	8,186,102	92,906,475	101,092,577	4,340,416	49,174,080	53,514,496	
1	357000	Underground Conduit	0	3,187,235	3,187,235	0	2,084,133	2,084,133	0	1,103,102	1,103,102	
1	358000	Underground Conductors & Devices	0	2,535,897	2,535,897	0	1,658,223	1,658,223	0	877,674	877,674	
1	359000	Roads & Trails	78,834	2,034,313	2,113,147	51,518	1,330,237	1,381,755	27,316	704,076	731,392	
		TOTAL TRANSMISSION PLANT	41,327,040	754,583,348	795,910,388	27,007,330	493,422,051	520,429,381	14,319,710	261,161,297	275,481,007	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554	
99	360400	Land Easements	3,447,049	0	3,447,049	966,613	0	966,613	2,480,436	0	2,480,436	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	34,054,303	0	34,054,303	27,131,839	0	27,131,839	6,922,464	0	6,922,464	
3	362000	Station Equipment	141,951,445	3,038,989	144,990,434	96,633,598	2,093,955	98,727,553	45,317,847	945,034	46,262,881	
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	432,032,180	0	432,032,180	281,205,274	0	281,205,274	150,826,906	0	150,826,906	
99	365000	Overhead Conductors & Devices	278,180,816	0	278,180,816	177,982,948	0	177,982,948	100,197,868	0	100,197,868	
99	366000	Underground Conduit	122,371,398	0	122,371,398	79,719,036	0	79,719,036	42,652,362	0	42,652,362	
99	367000	Underground Conductors & Devices	217,920,335	0	217,920,335	144,485,431	0	144,485,431	73,434,904	0	73,434,904	
99	368000	Line Transformers	279,044,798	0	279,044,798	192,555,564	0	192,555,564	86,489,234	0	86,489,234	
99	369XXX	Services	178,710,035	0	178,710,035	117,542,507	0	117,542,507	61,167,528	0	61,167,528	
99	371XXX	Installations on Customers' Premises	1,928,903	0	1,928,903	1,928,903	0	1,928,903	0	0	0	
99	370XXX	Meters	74,288,137	0	74,288,137	51,216,077	0	51,216,077	23,072,060	0	23,072,060	
99	373XXX	Street Light & Signal Systems	64,978,927	0	64,978,927	42,109,680	0	42,109,680	22,869,247	0	22,869,247	
		TOTAL DISTRIBUTION PLANT	1,839,634,076	3,038,989	1,842,673,065	1,222,364,816	2,093,955	1,224,458,771	617,269,260	945,034	618,214,294	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,516,394	7,553,997	9,070,391	813,635	5,181,664	5,995,299	702,759	2,372,333	3,075,092	
4	390XXX	Structures & Improvements	18,945,155	92,996,675	111,941,830	10,576,728	63,791,069	74,367,797	8,368,427	29,205,606	37,574,033	
4	391XXX	Office Furniture & Equipment	4,213,564	64,436,249	68,649,813	4,190,316	44,200,045	48,390,361	23,248	20,236,204	20,259,452	
4	392XXX	Transportation Equipment	35,189,524	22,838,347	58,027,871	24,857,269	15,665,964	40,523,233	10,332,255	7,172,383	17,504,638	
4	393000	Stores Equipment	424,950	3,955,137	4,380,087	248,778	2,713,026	2,961,804	176,172	1,242,111	1,418,283	
4	394000	Tools, Shop & Garage Equipment	1,777,048	14,540,873	16,317,921	785,894	9,974,312	10,760,206	991,154	4,566,561	5,557,715	
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816	
4	395XXX	Laboratory Equipment	402,197	2,459,159	2,861,356	388,617	1,686,860	2,075,477	13,580	772,299	785,879	
4	396XXX	Power Operated Equipment	24,059,862	9,358,742	33,418,604	14,158,599	6,419,629	20,578,228	9,901,263	2,939,113	12,840,376	
4	397XXX	Communications Equipment	27,255,425	77,944,866	105,200,291	17,879,709	53,466,281	71,345,990	9,375,716	24,478,585	33,854,301	
4	398000	Miscellaneous Equipment	13,522	625,369	638,891	0	428,972	428,972	13,522	196,397	209,919	
		TOTAL GENERAL PLANT	113,797,641	296,826,644	410,624,285	73,899,545	203,608,236	277,507,781	39,898,096	93,218,408	133,116,504	
		TOTAL PLANT IN SERVICE	2,338,564,869	2,452,685,674	4,791,250,543	1,553,728,823	1,619,621,584	3,173,350,407	784,836,046	833,064,090	1,617,900,136	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(241,964,658)	(70,766,917)	(312,731,575)	(157,355,028)	(46,274,487)	(203,629,515)	(84,609,630)	(24,492,430)	(109,102,060)	
E-ADEP		Hydro Production Plant	0	(144,192,054)	(144,192,054)	0	(94,287,184)	(94,287,184)	0	(49,904,870)	(49,904,870)	
E-ADEP		Other Production Plant	0	(137,008,157)	(137,008,157)	0	(89,589,634)	(89,589,634)	0	(47,418,523)	(47,418,523)	
E-ADEP		Transmission Plant	(23,638,542)	(205,141,450)	(228,779,992)	(15,176,034)	(134,141,994)	(149,318,028)	(8,462,508)	(70,999,456)	(79,461,964)	
E-ADEP		Distribution Plant	(593,594,267)	(241,000)	(593,835,267)	(363,829,267)	(166,056)	(363,995,323)	(229,765,000)	(74,944)	(229,839,944)	
E-ADEP		General Plant	(39,907,580)	(96,754,764)	(136,662,344)	(24,100,152)	(66,368,930)	(90,469,082)	(15,807,428)	(30,385,834)	(46,193,262)	
		TOTAL ACCUMULATED DEPRECIATION	(899,105,047)	(654,104,342)	(1,553,209,389)	(560,460,481)	(430,828,285)	(991,288,766)	(338,644,566)	(223,276,057)	(561,920,623)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,788,778)	(14,788,778)	0	(9,670,382)	(9,670,382)	0	(5,118,396)	(5,118,396)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(288,046)	0	(288,046)	(288,046)	0	(288,046)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,718,179)	(2,718,179)	0	(1,861,675)	(1,861,675)	0	(856,504)	(856,504)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,863,223)	(67,581,324)	(71,444,547)	(3,835,597)	(46,357,409)	(50,193,006)	(27,626)	(21,223,915)	(21,251,541)	
E-AAAMT		General Plant - 390200, 396200	0	(184,648)	(184,648)	0	(126,659)	(126,659)	0	(57,989)	(57,989)	
		TOTAL ACCUMULATED AMORTIZATION	(4,151,269)	(85,272,929)	(89,424,198)	(4,123,643)	(58,016,125)	(62,139,768)	(27,626)	(27,256,804)	(27,284,430)	
		TOTAL ACCUMULATED DEPR/AMORT	(903,256,316)	(739,377,271)	(1,642,633,587)	(564,584,124)	(488,844,410)	(1,053,428,534)	(338,672,192)	(250,532,861)	(589,205,053)	
		NET ELECTRIC UTILITY PLANT before ADFIT	1,435,308,553	1,713,308,403	3,148,616,956	989,144,699	1,130,777,174	2,119,921,873	446,163,854	582,531,229	1,028,695,083	
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	106,182	106,182	0	69,432	69,432	0	36,750	36,750	
12		ADFIT - Electric Plant In Service (282900)	0	(551,008,980)	(551,008,980)	0	(370,988,836)	(370,988,836)	0	(180,020,144)	(180,020,144)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,734,912)	(60,734,912)	0	(41,661,113)	(41,661,113)	0	(19,073,799)	(19,073,799)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,263,761)	(1,263,761)	0	(866,877)	(866,877)	0	(396,884)	(396,884)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(103,769)	(103,769)	0	(71,180)	(71,180)	0	(32,589)	(32,589)	
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	(6,351,050)	(6,351,050)	0	(4,152,952)	(4,152,952)	0	(2,198,098)	(2,198,098)	
1		ADFIT - CDA Settlement Costs (283333)	0	254,963	254,963	0	166,720	166,720	0	88,243	88,243	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,207,658)	(1,207,658)	0	(813,104)	(813,104)	0	(394,554)	(394,554)	
		TOTAL ACCUMULATED DFIT	0	(620,308,985)	(620,308,985)	0	(418,317,910)	(418,317,910)	0	(201,991,075)	(201,991,075)	
		NET ELECTRIC UTILITY PLANT	1,435,308,553	1,092,999,418	2,528,307,971	989,144,699	712,459,264	1,701,603,963	446,163,854	380,540,154	826,704,008	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.903%	31.097%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.329%	32.671%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended October 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	1,435,308,553	1,092,999,418	2,528,307,971	989,144,699	712,459,264	1,701,603,963	446,163,854	380,540,154	826,704,008
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	600,844	1,860,512	2,461,356	536,806	1,276,218	1,813,024	64,038	584,294	648,332
4	Accumulated Amortization - AFUDC (182318)	(24,639)	(85,367)	(110,006)	(22,700)	(58,557)	(81,257)	(1,939)	(26,810)	(28,749)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(34,412)	0	(34,412)	34,412	0	34,412
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)	(3,252,040)	0	(3,252,040)	(1,042,223)	0	(1,042,223)	(2,209,817)	0	(2,209,817)
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)	1,860,822	0	1,860,822	0	0	0	1,860,822	0	1,860,822
99	ADFIT - Boulder Park Disallowed (190040)	155,227	0	155,227	0	0	0	155,227	0	155,227
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	164,794	0	164,794	164,794	0	164,794	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(4,808,802)	0	(4,808,802)	(4,808,802)	0	(4,808,802)	0	0	0
99	CDA Lake Settlement - ID (186382)	28,394	0	28,394	0	0	0	28,394	0	28,394
99	ADFIT - CDA Lake Settlement - Direct (283382)	(40,571)	0	(40,571)	(34,608)	0	(34,608)	(5,963)	0	(5,963)
99	CDA CDR Fund - Direct (182324)	11,987	0	11,987	11,987	0	11,987	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	84,332	0	84,332	79,018	0	79,018	5,314	0	5,314
99	ADFIT - Spokane River Relicensing (283322)	(17,695)	0	(17,695)	(16,582)	0	(16,582)	(1,113)	0	(1,113)
99	Spokane River PM&Es (182323)	74,922	0	74,922	50,176	0	50,176	24,746	0	24,746
99	ADFIT - Spokane River PM&Es (283323)	(15,748)	0	(15,748)	(10,551)	0	(10,551)	(5,197)	0	(5,197)
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)	(1,994,016)	(147,666)	(2,141,682)	(803,054)	(101,291)	(904,345)	(1,190,962)	(46,375)	(1,237,337)
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)	(6,019,461)	0	(6,019,461)	0	0	0	(6,019,461)	0	(6,019,461)
99	Colstrip-Regulatory Asset (182327)	2,027,600	0	2,027,600	0	0	0	2,027,600	0	2,027,600
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,120,664	0	1,120,664	0	0	0	1,120,664	0	1,120,664
99	Colstrip Reg Asset ADFIT (283376)	(282,374)	0	(282,374)	0	0	0	(282,374)	0	(282,374)
99	Colstrip ARO (317000P)	4,808,318	0	4,808,318	0	0	0	4,808,318	0	4,808,318
99	Colstrip ARO A/D (317000A)	(363,547)	0	(363,547)	0	0	0	(363,547)	0	(363,547)
99	Colstrip ARO Liability (230027)	(5,407,209)	0	(5,407,209)	0	0	0	(5,407,209)	0	(5,407,209)
99	Colstrip ARO ADFIT (190376)	1,135,514	0	1,135,514	0	0	0	1,135,514	0	1,135,514
99	Colstrip ARO ADFIT (283377)	(853,140)	0	(853,140)	0	0	0	(853,140)	0	(853,140)
99	Customer Deposits (235199)	(2,016,332)	0	(2,016,332)	(2,016,332)	0	(2,016,332)	0	0	0
C-WKC	Working Capital	37,192,036	0	37,192,036	24,815,097	0	24,815,097	12,376,939	0	12,376,939
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,095,876	1,627,479	26,723,355	17,979,613	1,116,370	19,095,983	7,116,263	511,109	7,627,372
	NET RATE BASE	1,460,404,429	1,094,626,897	2,555,031,326	#####	713,575,634	1,720,699,946	453,280,117	381,051,263	834,331,380

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 October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	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)	5,318,469	5,318,469			5,318,469	5,318,469		3,477,747	3,477,747		1,840,722	1,840,722	
	Steam (ED-ID)	2,458,209	2,458,209		2,458,209		2,458,209				2,458,209		2,458,209	
	Steam (ED-WA)	2,417,177	2,417,177		2,417,177		2,417,177	2,417,177			2,417,177		2,417,177	
1	Hydro (ED-AN)	13,588,018	13,588,018			13,588,018	13,588,018		8,885,205	8,885,205		4,702,813	4,702,813	
1	Other (ED-AN)	10,457,143	10,457,143			10,457,143	10,457,143		6,837,926	6,837,926		3,619,217	3,619,217	
Total Electric Production		34,239,016	34,239,016			4,875,386	29,363,630	34,239,016	2,417,177	19,200,878	21,618,055	2,458,209	10,162,752	12,620,961
Electric Transmission														
1	ED-AN	14,312,008	14,312,008			14,312,008	14,312,008		9,358,622	9,358,622		4,953,386	4,953,386	
	ED-ID	572,189	572,189		572,189		572,189				572,189		572,189	
	ED-WA	294,870	294,870		294,870		294,870	294,870			294,870		294,870	
Total Electric Transmissic		15,179,067	15,179,067			867,059	14,312,008	15,179,067	294,870	9,358,622	9,653,492	572,189	4,953,386	5,525,575
Electric Distribution														
3	ED-AN	69,181	69,181			69,181	69,181		47,668	47,668		21,513	21,513	
	ED-ID	17,144,924	17,144,924		17,144,924		17,144,924				17,144,924		17,144,924	
	ED-WA	31,437,513	31,437,513		31,437,513		31,437,513	31,437,513			31,437,513		31,437,513	
Total Electric Distribution		48,651,618	48,651,618			48,582,437	69,181	48,651,618	31,437,513	47,668	31,485,181	17,144,924	21,513	17,166,437
Gas Underground Storage														
	GD-AN	780,354		780,354										
	GD-OR	121,647			121,647									
Total Gas Underground St		902,001		780,354	121,647									
Gas Distribution														
	GD-AN	58,587		58,587										
	GD-ID	5,853,907		5,853,907										
	GD-WA	12,319,602		12,319,602										
	GD-OR	8,487,796			8,487,796									
Total Gas Distribution		26,719,892		18,232,096	8,487,796									
General Plant														
4	ED-AN	2,722,663	2,722,663			2,722,663	2,722,663		1,867,611	1,867,611		855,052	855,052	
	ED-ID	393,860	393,860		393,860		393,860				393,860		393,860	
	ED-WA	693,958	693,958		693,958		693,958	693,958			693,958		693,958	
7,4	CD-AA	22,464,934	15,855,301	4,608,232	2,001,401	15,855,301	15,855,301		10,875,944	10,875,944		4,979,357	4,979,357	
9,4	CD-AN	983,128	765,591	217,537		765,591	765,591		525,157	525,157		240,434	240,434	
9	CD-ID	416,198	324,106	92,092		324,106	324,106				324,106		324,106	
9	CD-WA	1,655,988	1,289,568	366,420		1,289,568	1,289,568	1,289,568			1,289,568		1,289,568	
8	GD-AA	366,396		255,656	110,740									
	GD-AN	28,890		28,890										
	GD-ID	31,115		31,115										
	GD-WA	1,047,503		1,047,503										
	GD-OR	209,059			209,059									
Total General Plant		31,013,692	22,045,047	6,647,445	2,321,200	2,701,492	19,343,555	22,045,047	1,983,526	13,268,712	15,252,238	717,966	6,074,843	6,792,809
Total Depreciation Expens		156,705,286	120,114,748	25,659,895	10,930,643	57,026,374	63,088,374	120,114,748	36,133,086	41,875,880	78,008,966	20,893,288	21,212,494	42,105,782

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	68.903%	31.097%
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 October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	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 (303000)	ED-AN	235,663	235,663		235,663	235,663		154,100	154,100		81,563	81,563	
Total Production/Transmission			1,154,063	1,154,063		1,154,063	1,154,063		754,642	754,642		399,421	399,421	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	8,528	8,528		8,528	8,528		8,528	8,528				
Total Distribution			32,681	32,681		32,681	32,681		32,681	32,681				
General Plant - 303000														
7,4		CD-AA	712,674	502,991	146,191	63,492		502,991	502,991		345,027	345,027	157,964	157,964
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			770,275	510,567	188,148	71,560		510,567	510,567		349,981	349,981	160,586	160,586
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	29,095,636	20,535,118	5,968,388	2,592,130		20,535,118	20,535,118		14,086,064	14,086,064	6,449,054	6,449,054
9,4		CD-AN	75,232	58,585	16,647			58,585	58,585		40,186	40,186	18,399	18,399
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	3,582,894	2,790,107	792,787		2,790,107	2,790,107	2,790,107		2,790,107	2,790,107		0
4		ED-AN	2,655,963	2,655,963				2,655,963	2,655,963		1,821,858	1,821,858	834,105	834,105
		ED-ID	0	0			0	0				0	0	
		ED-WA	290,324	290,324			290,324	290,324	290,324		290,324	290,324		
8		GD-AA	134,833		94,081	40,752								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			35,842,754	26,336,227	6,873,645	2,632,882		3,086,561	23,249,666		26,336,227	3,080,431	15,948,108	19,028,539
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0
4		ED-AN	47,696	47,696				47,696	47,696		32,717	32,717	14,979	14,979
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,696	47,696	0	0		47,696	47,696		32,717	32,717	14,979	14,979
Total Amortization Expense			37,847,469	28,081,234	7,061,793	2,704,442		3,119,242	24,961,992		28,081,234	3,113,112	17,085,448	20,198,560

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 October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	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)	(70,766,917)	(70,766,917)			(70,766,917)	(70,766,917)		(46,274,487)	(46,274,487)		(24,492,430)	(24,492,430)	
	Steam (ED-ID)	(84,609,630)	(84,609,630)		(84,609,630)	(84,609,630)	(84,609,630)				(84,609,630)		(84,609,630)	
	Steam (ED-WA)	(157,355,028)	(157,355,028)		(157,355,028)	(157,355,028)	(157,355,028)	(157,355,028)						
1	Hydro (ED-AN)	(144,192,054)	(144,192,054)		(144,192,054)	(144,192,054)	(144,192,054)		(94,287,184)	(94,287,184)		(49,904,870)	(49,904,870)	
1	Other (ED-AN)	(137,008,157)	(137,008,157)		(137,008,157)	(137,008,157)	(137,008,157)		(89,589,634)	(89,589,634)		(47,418,523)	(47,418,523)	
Total Electric Production		(593,931,786)	(593,931,786)		(241,964,658)	(351,967,128)	(593,931,786)		(157,355,028)	(230,151,305)	(387,506,333)	(84,609,630)	(121,815,823)	(206,425,453)
Electric Transmission														
1	ED-AN	(205,141,450)	(205,141,450)			(205,141,450)	(205,141,450)		(134,141,994)	(134,141,994)		(70,999,456)	(70,999,456)	
	ED-ID	(8,462,508)	(8,462,508)		(8,462,508)	(8,462,508)	(8,462,508)				(8,462,508)		(8,462,508)	
	ED-WA	(15,176,034)	(15,176,034)		(15,176,034)	(15,176,034)	(15,176,034)	(15,176,034)			(15,176,034)			
Total Electric Transmissic		(228,779,992)	(228,779,992)		(23,638,542)	(205,141,450)	(228,779,992)		(15,176,034)	(134,141,994)	(149,318,028)	(8,462,508)	(70,999,456)	(79,461,964)
Electric Distribution														
3	ED-AN	(241,000)	(241,000)			(241,000)	(241,000)		(166,056)	(166,056)		(74,944)	(74,944)	
	ED-ID	(229,765,000)	(229,765,000)		(229,765,000)	(229,765,000)	(229,765,000)				(229,765,000)		(229,765,000)	
	ED-WA	(363,829,267)	(363,829,267)		(363,829,267)	(363,829,267)	(363,829,267)	(363,829,267)			(363,829,267)			
Total Electric Distribution		(593,835,267)	(593,835,267)		(593,594,267)	(241,000)	(593,835,267)		(363,829,267)	(166,056)	(363,995,323)	(229,765,000)	(74,944)	(229,839,944)
Gas Underground Storage														
	GD-AN	(17,065,714)	(17,065,714)											
	GD-OR	(1,259,422)		(1,259,422)										
Total Gas Underground St		(18,325,136)		(1,259,422)										
Gas Distribution														
	GD-AN	(1,841,636)	(1,841,636)											
	GD-ID	(83,684,742)	(83,684,742)											
	GD-WA	(148,104,073)	(148,104,073)											
	GD-OR	(117,591,251)		(117,591,251)										
Total Gas Distribution		(351,221,702)		(233,630,451)										
General Plant														
4	ED-AN	(36,294,041)	(36,294,041)			(36,294,041)	(36,294,041)		(24,895,897)	(24,895,897)		(11,398,144)	(11,398,144)	
	ED-ID	(10,847,553)	(10,847,553)		(10,847,553)	(10,847,553)	(10,847,553)				(10,847,553)		(10,847,553)	
	ED-WA	(19,935,161)	(19,935,161)		(19,935,161)	(19,935,161)	(19,935,161)	(19,935,161)						
7,4	CD-AA	(74,397,712)	(52,508,418)	(15,261,202)	(6,628,092)	(52,508,418)	(52,508,418)		(36,018,149)	(36,018,149)		(16,490,269)	(16,490,269)	
9,4	CD-AN	(10,211,890)	(7,952,305)	(2,259,585)		(7,952,305)	(7,952,305)		(5,454,884)	(5,454,884)		(2,497,421)	(2,497,421)	
9	CD-ID	(6,369,185)	(4,959,875)	(1,409,310)		(4,959,875)	(4,959,875)				(4,959,875)		(4,959,875)	
9	CD-WA	(5,348,441)	(4,164,991)	(1,183,450)		(4,164,991)	(4,164,991)		(4,164,991)	(4,164,991)				
8	GD-AA	(1,864,201)		(1,300,765)	(563,436)									
	GD-AN	(3,311,751)		(3,311,751)										
	GD-ID	(2,049,265)		(2,049,265)										
	GD-WA	(8,844,795)		(8,844,795)										
	GD-OR	(4,915,086)		(4,915,086)										
Total General Plant		(184,389,081)	(136,662,344)	(35,620,123)	(12,106,614)	(39,907,580)	(96,754,764)	(136,662,344)	(24,100,152)	(66,368,930)	(90,469,082)	(15,807,428)	(30,385,834)	(46,193,262)
Total Accumulated Depr		(1,970,482,964)	(1,553,209,389)	(286,316,288)	(130,957,287)	(899,105,047)	(654,104,342)	(1,553,209,389)	(560,460,481)	(430,828,285)	(991,288,766)	(338,644,566)	(223,276,057)	(561,920,623)

Allocation Ratios:		Jurisdiction -				
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expense	68.903%	31.097%
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 October 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	(12,743,488)	(12,743,488)			(12,743,488)	(12,743,488)		(8,332,967)	(8,332,967)		(4,410,521)	(4,410,521)	
1	Misc Intangible Plt (3030 ED-AN	(2,045,290)	(2,045,290)			(2,045,290)	(2,045,290)		(1,337,415)	(1,337,415)		(707,875)	(707,875)	
Total Production/Transmission		(14,788,778)	(14,788,778)			(14,788,778)	(14,788,778)		(9,670,382)	(9,670,382)		(5,118,396)	(5,118,396)	
Distribution														
	Franchises (302000) ED-WA	(237,822)	(237,822)			(237,822)	(237,822)	(237,822)		(237,822)				
	Misc Intangible Plt (3030 ED-WA	(50,224)	(50,224)			(50,224)	(50,224)	(50,224)		(50,224)				
Total Distribution		(288,046)	(288,046)			(288,046)	(288,046)	(288,046)		(288,046)				
General Plant - 303000														
7,4	CD-AA	(3,724,862)	(2,628,933)	(764,081)	(331,848)	(2,628,933)	(2,628,933)		(1,803,317)	(1,803,317)		(825,616)	(825,616)	
9,1	CD-AN	(114,604)	(89,246)	(25,358)		(89,246)	(89,246)		(58,358)	(58,358)		(30,888)	(30,888)	
	GD-ID	(113,782)		(113,782)										
	GD-WA	(236,871)		(236,871)										
	GD-OR	(103,478)			(103,478)									
Total General Plant - 303000		(4,293,597)	(2,718,179)	(1,140,092)	(435,326)	(2,718,179)	(2,718,179)		(1,861,675)	(1,861,675)		(856,504)	(856,504)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(87,969,016)	(62,086,773)	(18,045,084)	(7,837,159)	(62,086,773)	(62,086,773)		(42,588,422)	(42,588,422)		(19,498,351)	(19,498,351)	
9,4	CD-AN	(90,566)	(70,526)	(20,040)		(70,526)	(70,526)		(48,377)	(48,377)		(22,149)	(22,149)	
9	CD-ID	(35,476)	(27,626)	(7,850)		(27,626)	(27,626)				(27,626)		(27,626)	
9	CD-WA	(3,947,832)	(3,074,295)	(873,537)		(3,074,295)	(3,074,295)	(3,074,295)			0		0	
4	ED-AN	(5,424,025)	(5,424,025)			(5,424,025)	(5,424,025)		(3,720,610)	(3,720,610)		(1,703,415)	(1,703,415)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(761,302)	(761,302)			(761,302)	(761,302)	(761,302)		(761,302)				
8	GD-AA	(625,279)		(436,295)	(188,984)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(98,853,496)	(71,444,547)	(19,382,806)	(8,026,143)	(3,863,223)	(67,581,324)	(71,444,547)	(3,835,597)	(46,357,409)	(47,118,711)	(27,626)	(21,223,915)	(21,251,541)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(184,648)	(184,648)			(184,648)	(184,648)		(126,659)	(126,659)		(57,989)	(57,989)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(184,648)	(184,648)	0	0	0	(184,648)	(184,648)	0	(126,659)	(126,659)	0	(57,989)	(57,989)
Total Accumulated Amortization		(118,408,565)	(89,424,198)	(20,522,898)	(8,461,469)	(4,151,269)	(85,272,929)	(89,424,198)	(4,123,643)	(58,016,125)	(59,065,473)	(27,626)	(27,256,804)	(27,284,430)

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
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	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	848,544	0	848,544	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	16,041,469	813,635	702,759	7,553,996	9,070,390	2,955,012	96,745	2,185,528	5,237,285	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,428,728	1,127,238	2,652,327	4,649,163	8,428,728	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,931,372	0	0	0	0	24,931,372	0	0	24,931,372	0	0	0
99	GD-OR / AS	3,806,729	0	0	0	0	0	0	0	3,806,729	0	3,806,729	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	113,377,790	0	0	80,019,777	80,019,777	0	0	23,257,186	23,257,186	0	10,100,827	10,100,827
9	CD-WA / ID / AN	30,168,767	9,449,490	5,716,099	8,327,735	23,493,324	2,684,998	1,624,185	2,366,260	6,675,443	0	0	0
	TOTAL ACCOUNT	180,713,386	10,576,728	8,368,426	92,996,675	111,941,829	27,616,370	1,624,185	25,623,446	54,864,001	3,806,729	10,100,827	13,907,556
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,869,163	66,050	5,757	1,797,356	1,869,163	0	0	0	0	0	0	0
99	GD-WA / ID / AN	980,538	0	0	0	0	980,538	0	0	980,538	0	0	0
99	GD-OR / AS	12,162	0	0	0	0	0	0	0	12,162	0	12,162	0
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	88,430,265	0	0	62,412,313	62,412,313	0	0	18,139,700	18,139,700	0	7,878,252	7,878,252
9	CD-WA / ID / AN	5,609,566	4,124,267	17,490	226,580	4,368,337	1,171,878	4,970	64,381	1,241,229	0	0	0
	TOTAL ACCOUNT	97,159,271	4,190,317	23,247	64,436,249	68,649,813	2,152,416	4,970	18,383,808	20,541,194	12,162	7,956,102	7,968,264
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,613,120	22,939,164	9,527,156	15,146,800	47,613,120	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,794,655	0	0	0	0	9,450,545	2,515,238	1,828,872	13,794,655	0	0	0
99	GD-OR / AS	3,990,674	0	0	0	0	0	0	0	3,990,674	0	3,990,674	0
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,301,872	0	0	5,153,515	5,153,515	0	0	1,497,833	1,497,833	0	650,524	650,524
9	CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	0
	TOTAL ACCOUNT	79,503,445	24,857,269	10,332,254	22,838,347	58,027,870	9,995,560	2,744,000	4,080,627	16,820,187	3,990,674	664,714	4,655,388

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,121,403	247,797	174,826	3,565,567	3,988,190	70,410	49,675	1,013,128	1,133,213	0	0	
		TOTAL ACCOUNT	5,626,101	248,777	176,172	3,955,137	4,380,086	158,570	49,675	1,013,128	1,221,373	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,119,501	776,635	234,545	5,108,321	6,119,501	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,827,292	0	0	0	0	1,989,358	305,106	532,828	2,827,292	0	0	
99		GD-OR / AS	920,108	0	0	0	0	0	0	0	0	920,108	920,108	
8		GD-AA	5,014,029	0	0	0	0	0	0	3,498,589	3,498,589	0	1,515,440	
7		CD-AA	13,170,016	0	0	9,295,134	9,295,134	0	0	2,701,565	2,701,565	0	1,173,317	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	
		TOTAL ACCOUNT	29,210,896	785,894	991,154	14,540,874	16,317,922	1,991,989	520,091	6,772,029	9,284,109	920,108	2,688,757	3,608,865
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,754,329	388,617	13,580	1,352,132	1,754,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	149,000	0	0	0	0	54,083	0	94,917	149,000	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,725,420	388,617	13,580	2,459,159	2,861,356	54,083	0	559,827	613,910	48,404	201,750	250,154
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,912,317	13,906,226	9,491,081	8,515,010	31,912,317	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	
		TOTAL ACCOUNT	38,096,101	14,158,600	9,901,263	9,358,742	33,418,605	2,559,591	964,235	1,062,754	4,586,580	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,928,903	10,808,551	6,466,257	32,654,095	49,928,903	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,075,021	0	0	0	0	785,376	289,645	0	1,075,021	0	0	0
99	GD-OR / AS	1,123,604	0	0	0	0	0	0	0	0	1,123,604	0	1,123,604
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	58,663,794	0	0	41,403,733	41,403,733	0	0	12,033,704	12,033,704	0	5,226,357	5,226,357
9	CD-WA/ ID / AN	17,808,042	7,071,158	2,909,459	3,887,039	13,867,656	2,009,214	826,700	1,104,472	3,940,386	0	0	0
	TOTAL ACCOUNT	129,137,838	17,879,709	9,375,716	77,944,867	105,200,292	2,794,590	1,116,345	13,513,902	17,424,837	1,123,604	5,389,105	6,512,709
	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	621,473	0	0	438,623	438,623	0	0	127,483	127,483	0	55,367	55,367
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	826,005	0	13,522	625,369	638,891	0	1,897	127,483	129,380	2,367	55,367	57,734
	TOTAL GENERAL PLANT	580,157,162	73,899,546	39,898,093	296,826,645	410,624,284	50,278,181	7,122,143	73,322,532	130,722,856	10,821,068	27,988,954	38,810,022

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,225,825	0	0	4,394,063	4,394,063	0	0	1,277,103	1,277,103	0	554,659	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,789,185	639,169	0	15,046,993	15,686,162	1,022,594	779,605	1,320,042	3,122,241	426,123	554,659	980,782
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,104,203	764,611	0	14,339,592	15,104,203	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	113,907,815	0	0	80,393,858	80,393,858	0	0	23,365,910	23,365,910	0	10,148,047	
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	130,177,944	764,611	32,734	95,059,192	95,856,537	0	9,301	23,950,801	23,960,102	0	10,361,305	10,361,305
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2019	
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
	303120	Misc Intangible Plant--Software 12.5 YR												
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	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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,384,993	0	0	977,500	977,500	0	0	284,104	284,104	0	123,389	123,389
9		CD-WA / ID / AN	18,921,146	14,734,464	0	0	14,734,464	4,186,682	0	0	4,186,682	0	0	0
		TOTAL ACCOUNT	20,306,139	14,734,464	0	977,500	15,711,964	4,186,682	0	284,104	4,470,786	0	123,389	123,389
		TOTAL	301,640,634	16,138,244	32,734	203,800,144	219,971,122	5,209,276	788,906	52,502,335	58,500,517	426,123	22,742,872	23,168,995

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 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	(85,179,701)	(60,118,129)	(17,472,912)	(7,588,660)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(792,037)	(616,783)	(175,254)	0
7	282919	CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750	CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
		Total	<u>(87,909,356)</u>	<u>(62,102,443)</u>	<u>(18,045,630)</u>	<u>(7,761,283)</u>

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 October 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	3,616,167	3,616,167	0	0	0	0	3,616,167
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	24,471,335	12,305,168	0	36,776,503	24,815,097	12,376,939	(343,762)	(71,771)	0
TOTAL		24,471,335	12,305,168	3,616,245	40,392,748	24,815,097	12,376,939	(343,762)	(71,771)	3,616,245

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
99 Not Allocated

Electric Gas-North Gas-South
70.578% 20.513% 8.909%

Idaho Idaho Oregon Gas
Electric Gas Oregon Gas
31.405% 27.728% 100.000%