

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,313,922	116,395,366	59,918,556
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,313,922	116,395,366	59,918,556
E-APL	Electric Net Rate Base	2,543,162,354	1,711,522,309	831,640,045
	RATE OF RETURN	6.933%	6.801%	7.205%

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 September 30, 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	9-01-2019 thru 09-30-2019	384,125 100.000%	249,324 64.907%	134,801 35.093%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2018 thru 09-30-2019	25,872,734 100.000%	17,381,800 67.182%	8,490,934 32.818%
	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 September 30, 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%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

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 September 30, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
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	9-01-2019 thru 09-30-2019	1,236,776,008	849,376,336	387,399,672	
				100.000%	68.677%	31.323%	
11		Book Depreciation Percent	10-01-2018 thru 09-30-2019	119,343,303	77,595,095	41,748,208	
				100.000%	65.018%	34.982%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended September 30, 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	9-01-2019 thru 09-30-2019	3,134,481,376 100.000%	2,107,398,929 67.233%	1,027,082,447 32.767%
13	E-PLT	Net Electric General Plant Percent	9-01-2019 thru 09-30-2019	275,489,519 100.000%	188,037,823 68.256%	87,451,696 31.744%
14		Net Allocated Schedule M's Percent	10-01-2018 thru 09-30-2019	-97,877,799 100.000%	-66,042,655 67.475%	-31,835,144 32.525%
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 September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	363,530,618	0	363,530,618	246,343,908	0	246,343,908	117,186,710	0	117,186,710
99	442200	Commercial - Firm & Int.	314,948,165	0	314,948,165	225,723,624	0	225,723,624	89,224,541	0	89,224,541
1	442300	Industrial	111,873,813	0	111,873,813	64,533,573	0	64,533,573	47,340,240	0	47,340,240
99	444000	Public Street & Highway Lighting	7,569,501	0	7,569,501	4,890,991	0	4,890,991	2,678,510	0	2,678,510
99	448000	Interdepartmental Revenue	1,475,227	0	1,475,227	1,205,423	0	1,205,423	269,804	0	269,804
99	499XXX	Unbilled Revenue	316,769	0	316,769	894,473	0	894,473	(577,704)	0	(577,704)
TOTAL SALES TO ULTIMATE CUSTOMERS			799,714,093	0	799,714,093	543,591,992	0	543,591,992	256,122,101	0	256,122,101
1	447XXX	Sales for Resale	0	81,948,882	81,948,882	0	53,586,374	53,586,374	0	28,362,508	28,362,508
TOTAL SALES OF ELECTRICITY			799,714,093	81,948,882	881,662,975	543,591,992	53,586,374	597,178,366	256,122,101	28,362,508	284,484,609
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	310,571	0	310,571	184,689	0	184,689	125,882	0	125,882
1	453000	Sales of Water & Water Power	0	368,083	368,083	0	240,689	240,689	0	127,394	127,394
1	454000	Rent from Electric Property	2,661,472	99,494	2,760,966	1,437,824	65,059	1,502,883	1,223,648	34,435	1,258,083
1	454100	Rent from Trnsmission Joint Use	9,386	0	9,386	7,649	0	7,649	1,737	0	1,737
1	456XXX	Other Electric Revenues	13,210,963	78,407,807	91,618,770	10,308,329	51,270,865	61,579,194	2,902,634	27,136,942	30,039,576
TOTAL OTHER OPERATING REVENUE			15,676,241	78,875,384	94,551,625	11,472,063	51,576,613	63,048,676	4,204,178	27,298,771	31,502,949
TOTAL ELECTRIC REVENUE			815,390,334	160,824,266	976,214,600	555,064,055	105,162,987	660,227,042	260,326,279	55,661,279	315,987,558

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months Ended September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	424,236	424,236	0	277,408	277,408	0	146,828	146,828
1	501XXX	Fuel	0	32,044,773	32,044,773	0	20,954,077	20,954,077	0	11,090,696	11,090,696
1	502000	Steam Expense	0	4,027,714	4,027,714	0	2,633,722	2,633,722	0	1,393,992	1,393,992
1	505000	Electric Expense	0	1,023,767	1,023,767	0	669,441	669,441	0	354,326	354,326
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,441,838	3,441,838	0	2,250,618	2,250,618	0	1,191,220	1,191,220
1	507000	Rent	0	25,510	25,510	0	16,681	16,681	0	8,829	8,829
		MAINTENANCE									
1	510000	Supervision & Engineering	0	549,388	549,388	0	359,245	359,245	0	190,143	190,143
1	511000	Structures	0	623,235	623,235	0	407,533	407,533	0	215,702	215,702
1	512000	Boiler Plant	0	5,800,726	5,800,726	0	3,793,095	3,793,095	0	2,007,631	2,007,631
1	513000	Electric Plant	0	341,786	341,786	0	223,494	223,494	0	118,292	118,292
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	906,476	906,476	0	592,745	592,745	0	313,731	313,731
		TOTAL STEAM POWER GENERATION EXP	0	49,209,449	49,209,449	0	32,178,059	32,178,059	0	17,031,390	17,031,390
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	3,379,933	3,379,933	0	2,210,138	2,210,138	0	1,169,795	1,169,795
1	536000	Water for Power	0	942,009	942,009	0	615,980	615,980	0	326,029	326,029
1	537000	Hydraulic Expense	4,867,558	4,598,371	9,465,929	3,192,780	3,006,875	6,199,655	1,674,778	1,591,496	3,266,274
1	538000	Electric Expense	0	7,655,752	7,655,752	0	5,006,096	5,006,096	0	2,649,656	2,649,656
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,168,136	1,168,152	0	763,844	763,844	16	404,292	404,308
1	540000	Rent	0	1,446,206	1,446,206	0	945,674	945,674	0	500,532	500,532
1	540100	MT Trust Funds Land Settlement Rents	4,971,200	0	4,971,200	3,250,171	0	3,250,171	1,721,029	0	1,721,029
		MAINTENANCE									
1	541000	Supervision & Engineering	0	961,668	961,668	0	628,835	628,835	0	332,833	332,833
1	542000	Structures	0	562,526	562,526	0	367,836	367,836	0	194,690	194,690
1	543000	Reservoirs, Dams, & Waterways	0	2,198,150	2,198,150	0	1,437,370	1,437,370	0	760,780	760,780
1	544000	Electric Plant	0	3,394,014	3,394,014	0	2,219,346	2,219,346	0	1,174,668	1,174,668
1	545000	Miscellaneous Hydraulic Plant	0	1,208,027	1,208,027	0	789,929	789,929	0	418,098	418,098
		TOTAL HYDRO POWER GENERATION EXP	9,838,774	27,514,792	37,353,566	6,442,951	17,991,923	24,434,874	3,395,823	9,522,869	12,918,692
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	319,997	319,997	0	209,246	209,246	0	110,751	110,751
1	547XXX	Fuel	0	66,705,755	66,705,755	0	43,618,893	43,618,893	0	23,086,862	23,086,862
1	548000	Generation Expense	0	2,425,405	2,425,405	0	1,585,972	1,585,972	0	839,433	839,433
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	836,847	836,847	0	547,214	547,214	0	289,633	289,633
1	550000	Rent	0	27,992	27,992	0	18,304	18,304	0	9,688	9,688
		MAINTENANCE									
1	551000	Supervision & Engineering	0	754,816	754,816	0	493,574	493,574	0	261,242	261,242
1	552000	Structures	0	139,303	139,303	0	91,090	91,090	0	48,213	48,213
1	553000	Generating & Electric Equipment	0	6,784,254	6,784,254	0	4,436,224	4,436,224	0	2,348,030	2,348,030
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	435,605	435,605	0	284,842	284,842	0	150,763	150,763
		TOTAL OTHER POWER GENERATION EXP	0	78,429,974	78,429,974	0	51,285,359	51,285,359	0	27,144,615	27,144,615

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	6,126,350	138,939,135	145,065,485	268,449	90,852,301	91,120,750	5,857,901	48,086,834	53,944,735
1	556000	System Control & Load Dispatching	0	744,837	744,837	0	487,049	487,049	0	257,788	257,788
E-557	557XXX	Other Expense	(4,761,504)	58,777,520	54,016,016	3,210,814	38,434,620	41,645,434	(7,972,318)	20,342,900	12,370,582
TOTAL OTHER POWER SUPPLY EXPENSE			1,364,846	198,461,492	199,826,338	3,479,263	129,773,970	133,253,233	(2,114,417)	68,687,522	66,573,105
TOTAL PRODUCTION OPERATING EXP			11,203,620	353,615,707	364,819,327	9,922,214	231,229,311	241,151,525	1,281,406	122,386,396	123,667,802
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,531,304	2,531,304	0	1,655,220	1,655,220	0	876,084	876,084
1	561000	Load Dispatching	0	3,584,929	3,584,929	0	2,344,185	2,344,185	0	1,240,744	1,240,744
1	562000	Station Expense	0	499,575	499,575	0	326,672	326,672	0	172,903	172,903
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	382,058	382,058	0	249,828	249,828	0	132,230	132,230
1	565XXX	Transmission of Electricity by Others	0	17,343,190	17,343,190	0	11,340,712	11,340,712	0	6,002,478	6,002,478
1	566000	Miscellaneous Transmission Expense	0	3,236,342	3,236,342	0	2,116,244	2,116,244	0	1,120,098	1,120,098
1	567000	Rent	0	176,668	176,668	0	115,523	115,523	0	61,145	61,145
MAINTENANCE											
1	568000	Supervision & Engineering	0	581,093	581,093	0	379,977	379,977	0	201,116	201,116
1	569000	Structures	134	655,118	655,252	0	428,382	428,382	134	226,736	226,870
1	570000	Station Equipment	0	922,559	922,559	0	603,261	603,261	0	319,298	319,298
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,453	1,269,096	1,283,549	1,212	829,862	831,074	13,241	439,234	452,475
1	572000	Underground Lines	46	0	46	46	0	46	0	0	0
1	573000	Service Miscellaneous	0	82,840	82,840	0	54,169	54,169	0	28,671	28,671
TOTAL TRANSMISSION OPERATING EXP			14,633	31,264,772	31,279,405	1,258	20,444,035	20,445,293	13,375	10,820,737	10,834,112

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For Twelve Months Ended September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	4,175,754	29,476,752	33,652,506	2,069,317	19,274,848	21,344,165	2,106,437	10,201,904	12,308,341
E-DEPX		Depreciation Expense-Transmission	742,800	14,111,490	14,854,290	252,575	9,227,503	9,480,078	490,225	4,883,987	5,374,212
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,869	1,153,869	0	754,515	754,515	0	399,354	399,354
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(368,538)	0	(368,538)	0	0	0	(368,538)	0	(368,538)
99	405930	Amortization of Investment in WNP3 Exch Power	2,245,469	0	2,245,469	2,245,469	0	2,245,469	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	390,045	0	390,045	0	0	0	390,045	0	390,045
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	178,911	0	178,911	0	0	0	178,911	0	178,911
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	212,530	0	212,530	164,401	0	164,401	48,129	0	48,129
99	407403	Amortization of Dissallowed K.F. Plant	(39,256)	0	(39,256)	(39,256)	0	(39,256)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(977,211)	0	(977,211)	0	0	0	(977,211)	0	(977,211)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,763,977)	0	(2,763,977)	(1,930,111)	0	(1,930,111)	(833,866)	0	(833,866)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	168,348	0	168,348	0	0	0	168,348	0	168,348
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	21,342	0	21,342	21,342	0	21,342	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,234,734	25,234,734	0	16,500,993	16,500,993	0	8,733,741	8,733,741
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	5,031,691	71,085,235	76,116,926	2,909,042	46,482,635	49,391,677	2,122,649	24,602,600	26,725,249
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	16,249,944	455,965,714	472,215,658	12,832,514	298,155,981	310,988,495	3,417,430	157,809,733	161,227,163

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	680,173	3,632,741	4,312,914	469,473	2,440,548	2,910,021	210,700	1,192,193	1,402,893
3	582000	Station Expense	917,968	44,875	962,843	507,825	30,148	537,973	410,143	14,727	424,870
3	583000	Overhead Line Expense	1,987,837	526,014	2,513,851	1,269,261	353,387	1,622,648	718,576	172,627	891,203
3	584000	Underground Line Expense	1,708,203	0	1,708,203	954,922	0	954,922	753,281	0	753,281
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,830	0	8,830	8,566	0	8,566	264	0	264
3	586000	Meter Expense	2,078,886	54,327	2,133,213	1,732,702	36,498	1,769,200	346,184	17,829	364,013
3	587000	Customer Installations Expense	838,066	145,946	984,012	589,458	98,049	687,507	248,608	47,897	296,505
3	588000	Miscellaneous Distribution Expense	4,921,102	4,155,429	9,076,531	3,216,520	2,791,700	6,008,220	1,704,582	1,363,729	3,068,311
3	589000	Rent	(5)	505,707	505,702	(4)	339,744	339,740	(1)	165,963	165,962
MAINTENANCE:											
3	590000	Supervision & Engineering	280,710	1,033,045	1,313,755	153,500	694,020	847,520	127,210	339,025	466,235
3	591000	Structures	555,113	2,525	557,638	343,560	1,696	345,256	211,553	829	212,382
3	592000	Station Equipment	807,016	126,436	933,452	555,197	84,942	640,139	251,819	41,494	293,313
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,006,561	1,112	10,007,673	7,022,860	747	7,023,607	2,983,701	365	2,984,066
3	594000	Underground Lines	886,866	0	886,866	587,843	0	587,843	299,023	0	299,023
3	595000	Line Transformers	415,940	0	415,940	327,898	0	327,898	88,042	0	88,042
3	596000	Street Light & Signal System Maintenance Exp	189,137	(8)	189,129	150,302	(5)	150,297	38,835	(3)	38,832
3	597000	Meters	36,565	0	36,565	28,315	0	28,315	8,250	0	8,250
3	598000	Miscellaneous Distribution Expense	(446,237)	205,754	(240,483)	(536,399)	138,230	(398,169)	90,162	67,524	157,686
TOTAL DISTRIBUTION OPERATING EXP			25,872,731	10,433,903	36,306,634	17,381,799	7,009,704	24,391,503	8,490,932	3,424,199	11,915,131
E-DEPX		Depreciation Expense-Distribution	48,861,074	67,396	48,928,470	31,605,225	45,278	31,650,503	17,255,849	22,118	17,277,967
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,197	0	32,197	32,197	0	32,197	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,349,298	0	54,349,298	47,065,247	0	47,065,247	7,284,051	0	7,284,051
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			103,242,569	67,396	103,309,965	78,702,669	45,278	78,747,947	24,539,900	22,118	24,562,018
TOTAL DISTRIBUTION EXPENSES			129,115,300	10,501,299	139,616,599	96,084,468	7,054,982	103,139,450	33,030,832	3,446,317	36,477,149

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	183,253	183,253	0	118,944	118,944	0	64,309	64,309
2	902000	Meter Reading Expenses	2,825,428	176,864	3,002,292	2,613,651	114,797	2,728,448	211,777	62,067	273,844
2	903XXX	Customer Records & Collection Expenses	2,756,091	7,669,935	10,426,026	1,865,199	4,978,325	6,843,524	890,892	2,691,610	3,582,502
2	904000	Uncollectible Accounts	(15,329)	26,390	11,061	(39,477)	17,129	(22,348)	24,148	9,261	33,409
2	905000	Misc Customer Accounts	0	278,375	278,375	0	180,685	180,685	0	97,690	97,690
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,566,190	8,334,817	13,901,007	4,439,373	5,409,880	9,849,253	1,126,817	2,924,937	4,051,754
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,529,020	223,361	38,752,381	28,588,862	144,977	28,733,839	9,940,158	78,384	10,018,542
2	909000	Advertising	58,621	1,056,133	1,114,754	58,621	685,504	744,125	0	370,629	370,629
2	910000	Misc Customer Service & Info Exp	0	334,947	334,947	0	217,404	217,404	0	117,543	117,543
TOTAL CUSTOMER SERVICE & INFO EXP			38,587,641	1,614,441	40,202,082	28,647,483	1,047,885	29,695,368	9,940,158	566,556	10,506,714
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	727,587	32,690,044	33,417,631	566,059	22,423,736	22,989,795	161,528	10,266,308	10,427,836
4	921000	Office Supplies & Expenses	17,085	4,895,404	4,912,489	14,929	3,358,002	3,372,931	2,156	1,537,402	1,539,558
4	922000	Admin Exp Transferred--Credit	0	(108,168)	(108,168)	0	(74,198)	(74,198)	0	(33,970)	(33,970)
4	923000	Outside Services Employed	357,284	9,969,973	10,327,257	344,792	6,838,903	7,183,695	12,492	3,131,070	3,143,562
4	924000	Property Insurance Premium	0	1,346,780	1,346,780	0	923,824	923,824	0	422,956	422,956
4	925XXX	Injuries and Damages	393	3,147,138	3,147,531	44	2,158,779	2,158,823	349	988,359	988,708
4	926XXX	Employee Pensions and Benefits	6,830	1,636,908	1,643,738	6,830	1,122,837	1,129,667	0	514,071	514,071
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,021,750	3,836,547	6,858,297	1,948,570	2,508,718	4,457,288	1,073,180	1,327,829	2,401,009
4	930000	Miscellaneous General Expenses	131,112	4,507,888	4,639,000	91,160	3,092,186	3,183,346	39,952	1,415,702	1,455,654
4	931000	Rents	4,712	264,045	268,757	0	181,122	181,122	4,712	82,923	87,635
4	935000	Maintenance of General Plant	1,208,618	12,017,838	13,226,456	733,969	8,243,636	8,977,605	474,649	3,774,202	4,248,851
TOTAL ADMIN & GEN OPERATING EXP			5,476,571	74,204,397	79,680,968	3,706,353	50,777,545	54,483,898	1,770,218	23,426,852	25,197,070

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended September 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,610,199	19,198,790	21,808,989	1,919,195	13,169,410	15,088,605	691,004	6,029,380	6,720,384
E-AMTX		Amortization Expense-General Plant - 303000	0	525,705	525,705	0	360,365	360,365	0	165,340	165,340
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,067,913	22,947,015	26,014,928	3,061,783	15,740,505	18,802,288	6,130	7,206,510	7,212,640
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,741	47,741	0	32,748	32,748	0	14,993	14,993
99	407229	Idaho Earnings Test Amortization	(337,655)	0	(337,655)	0	0	0	(337,655)	0	(337,655)
99	407230	Tax Reform Amortization	(8,018,033)	0	(8,018,033)	(5,387,654)	0	(5,387,654)	(2,630,379)	0	(2,630,379)
99	407311	Regulatory Debit - AFUDC Amortization	24,328	82,116	106,444	22,444	55,209	77,653	1,884	26,907	28,791
99	407319	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0	657,042
99	407332	Existing Meters Excess Deprec. Deferral	663,528	0	663,528	663,528	0	663,528	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(925,023)	0	(925,023)	(625,487)	0	(625,487)	(299,536)	0	(299,536)
99	407436	Regulatory Credit - AMI	(6,131,484)	0	(6,131,484)	(6,131,484)	0	(6,131,484)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,043,723)	42,801,367	35,757,644	(5,132,213)	29,358,237	24,226,024	(1,911,510)	13,443,130	11,531,620
		TOTAL ADMIN & GENERAL EXPENSES	(1,567,152)	117,005,764	115,438,612	(1,425,860)	80,135,782	78,709,922	(141,292)	36,869,982	36,728,690
		TOTAL EXPENSES BEFORE FIT	187,951,923	593,422,035	781,373,958	140,577,978	391,804,510	532,382,488	47,373,945	201,617,525	248,991,470
		NET OPERATING INCOME (LOSS) BEFORE FIT			194,840,642			127,844,554			66,996,088
E-FIT		FEDERAL INCOME TAX			14,275,237			9,362,565			4,912,672
E-FIT		DEFERRED FEDERAL INCOME TAX			4,736,271			2,403,626			2,332,645
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			176,313,922			116,395,366			59,918,556

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	64.907%	35.093%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.182%	32.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	43,420	871,231	914,651	41,320	569,698	611,018	2,100	301,533	303,633
1	456010	Other Electric Rev-Financial	0	(9,933,828)	(9,933,828)	0	(6,495,730)	(6,495,730)	0	(3,438,098)	(3,438,098)
1	456015	Other Electric Rev-CT Fuel Sales	0	21,093,999	21,093,999	0	13,793,366	13,793,366	0	7,300,633	7,300,633
1	456016	Other Electric Rev-Resource Opt	0	2,228,986	2,228,986	0	1,457,534	1,457,534	0	771,452	771,452
1	456017	Other Electric Rev-Non Resource	0	67,721	67,721	0	44,283	44,283	0	23,438	23,438
1	456018	Other Electric Rev-Extraction	0	474,946	474,946	0	310,567	310,567	0	164,379	164,379
1	456020	Other Electric Rev-Sale of Excess	0	147,238	147,238	0	96,279	96,279	0	50,959	50,959
1	456030	Other Electric Rev-Clearwater	(71,183)	811,835	740,652	0	530,859	530,859	(71,183)	280,976	209,793
1	456100	Transmission Revenue of Others	0	13,265,343	13,265,343	0	8,674,208	8,674,208	0	4,591,135	4,591,135
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	2,464,259	2,464,259	0	1,611,379	1,611,379	0	852,880	852,880
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	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	3,694,014	0	3,694,014	3,089,497	0	3,089,497	604,517	0	604,517
1	456329	Amortization Res Decoupling Deferral	3,722,892	0	3,722,892	1,673,702	0	1,673,702	2,049,190	0	2,049,190
1	456338	Non-res Decoupling Deferred Rev	7,180,211	0	7,180,211	6,473,946	0	6,473,946	706,265	0	706,265
1	456339	Amortization Non-res Decoupling	(1,682,520)	0	(1,682,520)	(1,077,457)	0	(1,077,457)	(605,063)	0	(605,063)
1	456380	Other Electric Revenue-Clearwater	166,027	0	166,027	0	0	0	166,027	0	166,027
1	456700	Other Electric Rev-Low Voltage	158,103	0	158,103	107,322	0	107,322	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	(4,540,624)	(4,540,624)	0	(2,969,114)	(2,969,114)	0	(1,571,510)	(1,571,510)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,540,624	4,540,624	0	2,969,114	2,969,114	0	1,571,510	1,571,510
1	456730	Other Elec Rev-Intraco Thermal	0	44,312,401	44,312,401	0	28,975,879	28,975,879	0	15,336,522	15,336,522
TOTAL ACCOUNT 456			13,210,964	78,407,807	91,618,771	10,308,330	51,270,866	61,579,196	2,902,634	27,136,941	30,039,575

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 September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	130,480,986	130,480,986	0	85,321,517	85,321,517	0	45,159,469	45,159,469
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,201,659	1,470,108	268,449	785,765	1,054,214	0	415,894	415,894
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	5,857,901	0	5,857,901	0	0	0	5,857,901	0	5,857,901
1	555550	Non Monetary - Exchange Power	0	(1,841,430)	(1,841,430)	0	(1,204,111)	(1,204,111)	0	(637,319)	(637,319)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,633,661	6,633,661	0	4,337,751	4,337,751	0	2,295,910	2,295,910
1	555710	Intercompany Purchase	0	2,464,259	2,464,259	0	1,611,379	1,611,379	0	852,880	852,880
TOTAL ACCOUNT 555			6,126,350	138,939,135	145,065,485	268,449	90,852,301	91,120,750	5,857,901	48,086,834	53,944,735

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 September 30, 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	15,606	6,989,203	7,004,809	15,606	4,570,240	4,585,846	0	2,418,963	2,418,963
1	557010	Other Power Supply Expense - Financial	0	(2,499,209)	(2,499,209)	0	(1,634,233)	(1,634,233)	0	(864,976)	(864,976)
1	557018	Merchandise Processing Fee	0	50,017	50,017	0	32,706	32,706	0	17,311	17,311
1	557150	Fuel - Economic Dispatch	0	(6,911,077)	(6,911,077)	0	(4,519,153)	(4,519,153)	0	(2,391,924)	(2,391,924)
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	135,628	0	135,628	0	0	0	135,628	0	135,628
1	557165	Other Resource Costs-CAISO Charges	0	243,277	243,277	0	159,079	159,079	0	84,198	84,198
1	557170	Broker Fees - Power	0	330,896	330,896	0	216,373	216,373	0	114,523	114,523
1	557171	REC Broker Fees	0	49,564	49,564	0	32,410	32,410	0	17,154	17,154
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	3,897,974	0	3,897,974	3,897,974	0	3,897,974	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	575,524	0	575,524	575,524	0	575,524	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,775,788)	0	(1,775,788)	(1,775,788)	0	(1,775,788)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,124,831	0	1,124,831	0	0	0	1,124,831	0	1,124,831
99	557390	Idaho PCA Amortization	(9,553,957)	0	(9,553,957)	0	0	0	(9,553,957)	0	(9,553,957)
1	557395	Optional Renewable Power Expense Offset	0	629	629	0	411	411	0	218	218
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	7,514,329	7,514,329	0	4,913,620	4,913,620	0	2,600,709	2,600,709
1	557711	Turbine Gas Bookout Offset	0	(7,514,329)	(7,514,329)	0	(4,913,620)	(4,913,620)	0	(2,600,709)	(2,600,709)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,070,002	59,070,002	0	38,625,874	38,625,874	0	20,444,128	20,444,128
TOTAL ACCOUNT 557			(4,761,504)	58,777,520	54,016,016	3,210,814	38,434,620	41,645,434	(7,972,318)	20,342,900	12,370,582

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 September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	340,145	223,361	563,506	260,049	144,977	405,026	80,096	78,384
99	908600	Public Purpose Tariff Rider Expense Offset	38,559,212	0	38,559,212	28,338,267	0	28,338,267	10,220,945	0
99	908610	Limited Income Tax Refund Program	184,632	0	184,632	184,632	0	184,632	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(554,969)	0	(554,969)	(194,086)	0	(194,086)	(360,883)	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,529,020	223,361	38,752,381	28,588,862	144,977	28,733,839	9,940,158	78,384

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	64.907%	35.093%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

158,480

10,220,945

0

(360,883)

0

10,018,542

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended September 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.01%	53.01%
2	Cost of Debt		5.190%	5.157%
	Total Weighted Cost		2.751%	2.734%
E-APL	Net Rate Base	2,543,162,354	1,711,522,309	831,640,045
	Interest Deduction for FIT Calculation	69,821,018	47,083,979	22,737,039
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 September 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	976,214,600	660,227,042	315,987,558
E-OPS	Less: Operating & Maintenance Expense	566,189,423	380,016,840	186,172,583
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	135,600,503	88,799,408	46,801,095
E-OTX	Less: Taxes Other than FIT	79,584,032	63,566,240	16,017,792
	Net Operating Income Before FIT	194,840,642	127,844,554	66,996,088
E-INT	Less: Interest Expense	69,821,018	47,083,979	22,737,039
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,088,630	0	1,088,630
E-SCM	Plus: Schedule M Adjustments	(58,130,932)	(36,319,490)	(21,811,442)
	Taxable Net Operating Income	67,977,322	44,583,645	23,393,677
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	14,275,237	9,362,565	4,912,672
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	14,275,237	9,362,565	4,912,672
E-DTE	Deferred FIT	4,736,271	2,403,626	2,332,645
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,526,720	11,449,188	7,077,532

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 September 30, 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		59,489,936	87,528,760	147,018,696	38,940,291	58,605,173	97,545,464	20,549,645	28,923,587	49,473,232
12	997001 Contributions In Aid of Construction		0	8,778,405	8,778,405	0	5,901,985	5,901,985	0	2,876,420	2,876,420
12	997002 Injuries and Damages		0	(482)	(482)	0	(324)	(324)	0	(158)	(158)
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	846,694	846,694	0	569,258	569,258	0	277,436	277,436
99	997007 Idaho PCA		(8,429,126)	0	(8,429,126)	0	0	0	(8,429,126)	0	(8,429,126)
12	997009 Rathdrum Turbine Lease		0	(33,823)	(33,823)	0	(22,740)	(22,740)	0	(11,083)	(11,083)
12	997016 Redemption Expense Amortization		0	945,478	945,478	0	635,673	635,673	0	309,805	309,805
99	997017 Amort - Invest in Exch Pwr (405.9)		2,245,469	0	2,245,469	2,245,469	0	2,245,469	0	0	0
99	997018 DSM Tariff Rider		8,056,673	10,238	8,066,911	6,214,320	6,883	6,221,203	1,842,353	3,355	1,845,708
12	997020 FAS87 Current Pension Accrual		0	770,390	770,390	0	517,956	517,956	0	252,434	252,434
99	997024 Kettle Falls Disallowance		(39,256)	0	(39,256)	(39,256)	0	(39,256)	0	0	0
12	997027 Uncollectibles		0	(2,215,711)	(2,215,711)	0	(1,489,689)	(1,489,689)	0	(726,022)	(726,022)
99	997031 Decoupling Mechanism		(12,914,596)	0	(12,914,596)	(10,159,686)	0	(10,159,686)	(2,754,910)	0	(2,754,910)
12	997032 Interest Rate Swaps		0	(7,434,411)	(7,434,411)	0	(4,998,378)	(4,998,378)	0	(2,436,033)	(2,436,033)
99	997033 BPA Residential Exchange		96,628	0	96,628	9,895	0	9,895	86,733	0	86,733
99	997034 Montana Hydro Settlement		4,971,200	0	4,971,200	3,250,171	0	3,250,171	1,721,029	0	1,721,029
99	997035 Leases		0	(32,250)	(32,250)	0	(22,122)	(22,122)	0	(10,128)	(10,128)
99	997043 Washington Deferred Power Costs		3,899,769	0	3,899,769	3,899,769	0	3,899,769	0	0	0
12	997044 Non-Monetary Power Costs		0	(1,841,430)	(1,841,430)	0	(1,238,049)	(1,238,049)	0	(603,381)	(603,381)
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(146,698)	0	(146,698)	(151,886)	0	(151,886)	5,188	0	5,188
12	997048 AFUDC		0	7,865,431	7,865,431	0	5,288,165	5,288,165	0	2,577,266	2,577,266
12	997049 Tax Depreciation		0	(155,038,135)	(155,038,135)	0	(104,236,789)	(104,236,789)	0	(50,801,346)	(50,801,346)
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		(300,000)	300,000	0	0	201,699	201,699	(300,000)	98,301	(201,699)
12	997063 CDA Lake Settlement		183,093	884,085	1,067,178	152,118	594,397	746,515	30,975	289,688	320,663
99	997065 Amortization - Unbilled Revenue Add-Ins		(214,755)	0	(214,755)	125,495	0	125,495	(340,250)	0	(340,250)
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	7,025,305	7,025,305	0	4,723,323	4,723,323	0	2,301,982	2,301,982
12	997081 Deferred Compensation		0	(242,907)	(242,907)	0	(163,314)	(163,314)	0	(79,593)	(79,593)
4	997082 Meal Disallowances		0	514,172	514,172	0	352,696	352,696	0	161,476	161,476
12	997083 Paid Time Off		0	358,810	358,810	0	241,239	241,239	0	117,571	117,571
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		347,259	0	347,259	0	0	0	347,259	0	347,259
99	997095 WA REC Deferral		(1,202,059)	0	(1,202,059)	(1,202,059)	0	(1,202,059)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	21,998	21,998	0	10,721	10,721
99	997098 Provision for Rate Refund		(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak		0	(14,776)	(14,776)	0	(9,934)	(9,934)	0	(4,842)	(4,842)
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(37,130,754)	(37,130,754)	0	(24,964,120)	(24,964,120)	0	(12,166,634)	(12,166,634)
99	997102 Amort Idaho Earnings Test (254229)		(456,282)	0	(456,282)	0	0	0	(456,282)	0	(456,282)
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		(9,176,390)	0	(9,176,390)	(9,176,390)	0	(9,176,390)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		63,398	0	63,398	106,030	0	106,030	(42,632)	0	(42,632)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended September 30, 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	(7,674,443)	0	(7,674,443)	(5,330,131)	0	(5,330,131)	(2,344,312)	0	(2,344,312)
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	(565,672)	(565,672)	0	(275,688)	(275,688)
12	997112 AFUDC Equity Tax Flow Through	0	(7,165,139)	(7,165,139)	0	(4,817,338)	(4,817,338)	0	(2,347,801)	(2,347,801)
12	997113 AFUDC Equity CWIP	0	(1,666,890)	(1,666,890)	0	(1,120,700)	(1,120,700)	0	(546,190)	(546,190)
12	997114 AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(53,933)	(53,933)	0	(26,285)	(26,285)
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	(955,704)	0	(955,704)	0	0	0	(955,704)	0	(955,704)
	TOTAL SCHEDULE M ADJUSTMENTS	55,627,022	(97,877,799)	(58,130,932)	29,723,167	(66,042,657)	(36,319,490)	10,023,700	(31,835,142)	(21,811,442)

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%	67.233%	32.767%
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 September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

ef/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	324,595	324,595	0	218,235	218,235	0	106,360	106,360
99	410100	Deferred Federal Income Tax Expense - Washin	2,878,090	0	2,878,090	2,878,090	0	2,878,090	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,295,216	0	2,295,216	0	0	0	2,295,216	0	2,295,216
	410100	Total	5,173,306	324,595	5,497,901	2,878,090	218,235	3,096,325	2,295,216	106,360	2,401,576
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(8,719)	(8,719)	0	(5,862)	(5,862)	0	(2,857)	(2,857)
99	411100	Deferred Federal Income Tax Expense - Washin	(686,837)	0	(686,837)	(686,837)	0	(686,837)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(66,074)	0	(66,074)	0	0	0	(66,074)	0	(66,074)
	411100	Total	(752,911)	(8,719)	(761,630)	(686,837)	(5,862)	(692,699)	(66,074)	(2,857)	(68,931)
Total Deferred Federal Income Tax Expense			4,420,395	315,876	4,736,271	2,191,253	212,373	2,403,626	2,229,142	103,503	2,332,645

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.233%	32.767%
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 September 30, 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	1,492,537	1,492,537	0	975,970	975,970	0	516,567	516,567
1	408150	R&P Property Tax--Production	0	17,549,007	17,549,007	0	11,475,296	11,475,296	0	6,073,711	6,073,711
1	408180	R&P Property Tax--Transmission	0	6,032,676	6,032,676	0	3,944,767	3,944,767	0	2,087,909	2,087,909
1	409100	State Income Tax--Montana & Oregon	0	120,138	120,138	0	78,558	78,558	0	41,580	41,580
TOTAL PRODUCTION & TRANSMISSION			0	25,234,734	25,234,734	0	16,500,993	16,500,993	0	8,733,741	8,733,741
DISTRIBUTION											
99	408110	State Excise Tax	21,260,541	0	21,260,541	21,260,541	0	21,260,541	0	0	0
99	408120	Municipal Occupation & License Tax	21,969,887	0	21,969,887	18,694,658	0	18,694,658	3,275,229	0	3,275,229
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	10,316,228	0	10,316,228	7,110,048	0	7,110,048	3,206,180	0	3,206,180
99	409100	State Income Tax--Idaho	(286,101)	0	(286,101)	0	0	0	(286,101)	0	(286,101)
99	411410	State Income Tax--Idaho ITC Deferred	1,177,576	0	1,177,576	0	0	0	1,177,576	0	1,177,576
99	411420	State Income Tax--Idaho ITC Amortization	(88,946)	0	(88,946)	0	0	0	(88,946)	0	(88,946)
TOTAL DISTRIBUTION			54,349,298	0	54,349,298	47,065,247	0	47,065,247	7,284,051	0	7,284,051
TOTAL TAXES OTHER THAN FIT			54,349,298	25,234,734	79,584,032	47,065,247	16,500,993	63,566,240	7,284,051	8,733,741	16,017,792

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,000,000	8,000,000	0	5,231,200	5,231,200	0	2,768,800	2,768,800
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	1,122,004	1,122,004	0	733,678	733,678	0	388,326	388,326
1	182381	CDA Settlement Past Storage	0	30,316,770	30,316,770	0	19,824,136	19,824,136	0	10,492,634	10,492,634
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	14,483,454	15,122,623	639,169	9,593,499	10,232,668	0	4,889,955	4,889,955
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	92,942,178	94,407,044	1,432,132	63,753,687	65,185,819	32,734	29,188,491	29,221,225
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	978,047	15,712,511	14,734,464	670,891	15,405,355	0	307,156	307,156
TOTAL INTANGIBLE PLANT			17,441,203	286,608,130	304,049,333	17,408,469	193,517,530	210,925,999	32,734	93,090,600	93,123,334
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	111,013,566	28,715,160	139,728,726	72,547,798	18,776,843	91,324,641	38,465,768	9,938,317	48,404,085
1	312000	Boiler Plant	145,786,507	46,909,081	192,695,588	95,274,700	30,673,848	125,948,548	50,511,807	16,235,233	66,747,040
1	313000	Generators	7,736	0	7,736	4,990	0	4,990	2,746	0	2,746
1	314000	Turbogenerator Units	38,629,991	18,902,569	57,532,560	25,241,311	12,360,390	37,601,701	13,388,680	6,542,179	19,930,859
1	315000	Accessory Electric Equipment	17,316,151	11,820,625	29,136,776	11,316,296	7,729,507	19,045,803	5,999,855	4,091,118	10,090,973
1	316000	Miscellaneous Power Plant Equipment	14,110,795	2,672,035	16,782,830	9,221,442	1,747,244	10,968,686	4,889,353	924,791	5,814,144
TOTAL STEAM PRODUCTION PLANT			326,864,746	112,597,942	439,462,688	213,606,537	73,627,795	287,234,332	113,258,209	38,970,147	152,228,356
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	97,645,518	97,645,518	0	63,850,404	63,850,404	0	33,795,114	33,795,114
1	332XXX	Reservoirs, Dams, & Waterways	0	194,292,069	194,292,069	0	127,047,584	127,047,584	0	67,244,485	67,244,485
1	333000	Waterwheels, Turbines, & Generators	0	238,841,477	238,841,477	0	156,178,442	156,178,442	0	82,663,035	82,663,035
1	334000	Accessory Electric Equipment	0	71,533,080	71,533,080	0	46,775,481	46,775,481	0	24,757,599	24,757,599
1	335XXX	Miscellaneous Power Plant Equipment	0	14,527,394	14,527,394	0	9,499,463	9,499,463	0	5,027,931	5,027,931
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	685,192,456	685,192,456	0	448,047,347	448,047,347	0	237,145,109	237,145,109
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,131,223	17,131,223	0	11,202,107	11,202,107	0	5,929,116	5,929,116
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,192	21,388,192	0	13,985,739	13,985,739	0	7,402,453	7,402,453
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,617,909	219,617,909	0	143,608,151	143,608,151	0	76,009,758	76,009,758
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	22,358,523	22,358,523	0	14,620,238	14,620,238	0	7,738,285	7,738,285
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	1,680,823	1,680,823	0	1,099,090	1,099,090	0	581,733	581,733
TOTAL OTHER PRODUCTION PLANT			0	306,795,261	306,795,261	0	200,613,421	200,613,421	0	106,181,840	106,181,840
TOTAL PRODUCTION PLANT			326,864,746	1,104,585,659	1,431,450,405	213,606,537	722,288,563	935,895,100	113,258,209	382,297,096	495,555,305

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2019
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	628,358	28,224,073	28,852,431	410,632	18,455,721	18,866,353	217,726	9,768,352	9,986,078
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	310	25,576,896	25,577,206	183	16,724,732	16,724,915	127	8,852,164	8,852,291
1	353XXX	Station Equipment	11,980,196	271,989,907	283,970,103	7,829,125	177,854,200	185,683,325	4,151,071	94,135,707	98,286,778
1	354000	Towers & Fixtures	15,993,372	1,167,385	17,160,757	10,451,671	763,353	11,215,024	5,541,701	404,032	5,945,733
1	355000	Poles & Fixtures	5,418	275,252,267	275,257,685	3,541	179,987,457	179,990,998	1,877	95,264,810	95,266,687
1	356000	Overhead Conductors & Devices	12,524,753	141,619,754	154,144,507	8,184,939	92,605,157	100,790,096	4,339,814	49,014,597	53,354,411
1	357000	Underground Conduit	0	3,159,400	3,159,400	0	2,065,932	2,065,932	0	1,093,468	1,093,468
1	358000	Underground Conductors & Devices	0	2,508,062	2,508,062	0	1,640,022	1,640,022	0	868,040	868,040
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	41,211,241	751,532,057	792,743,298	26,931,609	491,426,811	518,358,420	14,279,632	260,105,246	274,384,878
		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	2,673,203	0	2,673,203	433,484	0	433,484	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,768,362	0	33,768,362	26,845,898	0	26,845,898	6,922,464	0	6,922,464
3	362000	Station Equipment	139,293,281	3,038,989	142,332,270	93,975,434	2,041,654	96,017,088	45,317,847	997,335	46,315,182
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	429,557,720	0	429,557,720	279,076,264	0	279,076,264	150,481,456	0	150,481,456
99	365000	Overhead Conductors & Devices	276,616,048	0	276,616,048	176,702,710	0	176,702,710	99,913,338	0	99,913,338
99	366000	Underground Conduit	122,086,802	0	122,086,802	79,608,163	0	79,608,163	42,478,639	0	42,478,639
99	367000	Underground Conductors & Devices	216,840,585	0	216,840,585	143,735,549	0	143,735,549	73,105,036	0	73,105,036
99	368000	Line Transformers	278,241,506	0	278,241,506	192,033,308	0	192,033,308	86,208,198	0	86,208,198
99	369XXX	Services	178,363,961	0	178,363,961	117,449,437	0	117,449,437	60,914,524	0	60,914,524
99	371XXX	Installations on Customers' Premises	1,875,037	0	1,875,037	1,875,037	0	1,875,037	0	0	0
99	370XXX	Meters	71,150,514	0	71,150,514	48,063,589	0	48,063,589	23,086,925	0	23,086,925
99	373XXX	Street Light & Signal Systems	64,584,353	0	64,584,353	41,831,409	0	41,831,409	22,752,944	0	22,752,944
		TOTAL DISTRIBUTION PLANT	1,825,777,122	3,038,989	1,828,816,111	1,210,517,628	2,041,654	1,212,559,282	615,259,494	997,335	616,256,829
		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	18,901,341	92,932,104	111,833,445	10,532,914	63,746,777	74,279,691	8,368,427	29,185,327	37,553,754
4	391XXX	Office Furniture & Equipment	4,213,426	64,022,015	68,235,441	4,190,316	43,915,901	48,106,217	23,110	20,106,114	20,129,224
4	392XXX	Transportation Equipment	35,014,557	22,813,040	57,827,597	24,766,997	15,648,605	40,415,602	10,247,560	7,164,435	17,411,995
4	393000	Stores Equipment	424,950	3,909,690	4,334,640	248,778	2,681,852	2,930,630	176,172	1,227,838	1,404,010
4	394000	Tools, Shop & Garage Equipment	1,777,048	14,452,106	16,229,154	785,894	9,913,422	10,699,316	991,154	4,538,684	5,529,838
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	388,505	2,414,692	2,803,197	374,925	1,656,358	2,031,283	13,580	758,334	771,914
4	396XXX	Power Operated Equipment	23,947,988	9,358,651	33,306,639	14,053,051	6,419,567	20,472,618	9,894,937	2,939,084	12,834,021
4	397XXX	Communications Equipment	27,079,330	78,336,431	105,415,761	17,703,614	53,734,875	71,438,489	9,375,716	24,601,556	33,977,272
4	398000	Miscellaneous Equipment	13,522	620,700	634,222	0	425,769	425,769	13,522	194,931	208,453
		TOTAL GENERAL PLANT	113,277,061	296,530,656	409,807,717	73,470,124	203,405,204	276,875,328	39,806,937	93,125,452	132,932,389
		TOTAL PLANT IN SERVICE	2,324,571,373	2,442,295,491	4,766,866,864	1,541,934,367	1,612,679,762	3,154,614,129	782,637,006	829,615,729	1,612,252,735

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(241,265,026)	(70,517,299)	(311,782,325)	(157,007,168)	(46,111,262)	(203,118,430)	(84,257,858)	(24,406,037)	(108,663,895)
E-ADEP		Hydro Production Plant	0	(143,105,565)	(143,105,565)	0	(93,576,729)	(93,576,729)	0	(49,528,836)	(49,528,836)
E-ADEP		Other Production Plant	0	(136,096,806)	(136,096,806)	0	(88,993,701)	(88,993,701)	0	(47,103,105)	(47,103,105)
E-ADEP		Transmission Plant	(23,514,282)	(203,909,203)	(227,423,485)	(15,133,739)	(133,336,228)	(148,469,967)	(8,380,543)	(70,572,975)	(78,953,518)
E-ADEP		Distribution Plant	(591,805,890)	(234,213)	(592,040,103)	(363,025,597)	(157,349)	(363,182,946)	(228,780,293)	(76,864)	(228,857,157)
E-ADEP		General Plant	(39,381,296)	(94,936,902)	(134,318,198)	(23,715,537)	(65,121,968)	(88,837,505)	(15,665,759)	(29,814,934)	(45,480,693)
		TOTAL ACCUMULATED DEPRECIATION	(895,966,494)	(648,799,988)	(1,544,766,482)	(558,882,041)	(427,297,237)	(986,179,278)	(337,084,453)	(221,502,751)	(558,587,204)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,692,598)	(14,692,598)	0	(9,607,490)	(9,607,490)	0	(5,085,108)	(5,085,108)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(285,060)	0	(285,060)	(285,060)	0	(285,060)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,694,702)	(2,694,702)	0	(1,845,590)	(1,845,590)	0	(849,112)	(849,112)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,282,737)	(65,483,215)	(69,765,952)	(4,255,622)	(44,918,212)	(49,173,834)	(27,115)	(20,565,003)	(20,592,118)
E-AAAMT		General Plant - 390200, 396200	0	(180,690)	(180,690)	0	(123,944)	(123,944)	0	(56,746)	(56,746)
		TOTAL ACCUMULATED AMORTIZATION	(4,567,797)	(83,051,205)	(87,619,002)	(4,540,682)	(56,495,236)	(61,035,918)	(27,115)	(26,555,969)	(26,583,084)
		TOTAL ACCUMULATED DEPR/AMORT	(900,534,291)	(731,851,193)	(1,632,385,484)	(563,422,723)	(483,792,473)	(1,047,215,196)	(337,111,568)	(248,058,720)	(585,170,288)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,424,037,082	1,710,444,298	3,134,481,380	978,511,644	1,128,887,289	2,107,398,933	445,525,438	581,557,009	1,027,082,447
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	102,014	102,014	0	66,707	66,707	0	35,307	35,307
12		ADFIT - Electric Plant In Service (282900)	0	(550,789,988)	(550,789,988)	0	(370,312,633)	(370,312,633)	0	(180,477,355)	(180,477,355)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,039,485)	(61,039,485)	0	(41,870,035)	(41,870,035)	0	(19,169,450)	(19,169,450)
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	(6,366,522)	(6,366,522)	0	(4,163,069)	(4,163,069)	0	(2,203,453)	(2,203,453)
1		ADFIT - CDA Settlement Costs (283333)	0	254,390	254,390	0	166,346	166,346	0	88,044	88,044
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,220,054)	(1,220,054)	0	(820,279)	(820,279)	0	(399,775)	(399,775)
		TOTAL ACCUMULATED DFIT	0	(620,427,175)	(620,427,175)	0	(417,871,020)	(417,871,020)	0	(202,556,155)	(202,556,155)
		NET ELECTRIC UTILITY PLANT	1,424,037,082	1,090,017,123	2,514,054,205	978,511,644	711,016,269	1,689,527,913	445,525,438	379,000,854	824,526,292

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.182%	32.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.233%	32.767%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended September 30, 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	1,424,037,082	1,090,017,123	2,514,054,205	978,511,644	711,016,269	1,689,527,913	445,525,438	379,000,854	824,526,292
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	546,454	1,792,508	2,338,962	482,925	1,229,571	1,712,496	63,529	562,937	626,466
4	Accumulated Amortization - AFUDC (182318)	(24,341)	(82,193)	(106,534)	(22,457)	(56,380)	(78,837)	(1,884)	(25,813)	(27,697)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(46,292)	0	(46,292)	46,292	0	46,292
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)	(3,243,785)	0	(3,243,785)	(1,039,577)	0	(1,039,577)	(2,204,208)	0	(2,204,208)
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)	1,851,465	0	1,851,465	0	0	0	1,851,465	0	1,851,465
99	ADFIT - Boulder Park Disallowed (190040)	157,192	0	157,192	0	0	0	157,192	0	157,192
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)	177,471	0	177,471	177,471	0	177,471	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(3,708,434)	0	(3,708,434)	(3,708,434)	0	(3,708,434)	0	0	0
99	CDA Lake Settlement - ID (186382)	30,975	0	30,975	0	0	0	30,975	0	30,975
99	ADFIT - CDA Lake Settlement - Direct (283382)	(43,775)	0	(43,775)	(37,270)	0	(37,270)	(6,505)	0	(6,505)
99	CDA CDR Fund - Direct (182324)	12,909	0	12,909	12,909	0	12,909	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	90,893	0	90,893	85,096	0	85,096	5,797	0	5,797
99	ADFIT - Spokane River Relicensing (283322)	(19,073)	0	(19,073)	(17,859)	0	(17,859)	(1,214)	0	(1,214)
99	Spokane River PM&Es (182323)	81,031	0	81,031	54,036	0	54,036	26,995	0	26,995
99	ADFIT - Spokane River PM&Es (283323)	(17,031)	0	(17,031)	(11,362)	0	(11,362)	(5,669)	0	(5,669)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,002,644)	(114)	(2,002,758)	(839,914)	(78)	(839,992)	(1,162,730)	(36)	(1,162,766)
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)	(6,080,884)	0	(6,080,884)	0	0	0	(6,080,884)	0	(6,080,884)
99	Colstrip-Regulatory Asset (182327)	1,904,781	0	1,904,781	0	0	0	1,904,781	0	1,904,781
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,153,681	0	1,153,681	0	0	0	1,153,681	0	1,153,681
99	Colstrip Reg Asset ADFIT (283376)	(276,699)	0	(276,699)	0	0	0	(276,699)	0	(276,699)
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)	(356,164)	0	(356,164)	0	0	0	(356,164)	0	(356,164)
99	Colstrip ARO Liability (230027)	(5,450,682)	0	(5,450,682)	0	0	0	(5,450,682)	0	(5,450,682)
99	Colstrip ARO ADFIT (190376)	1,144,643	0	1,144,643	0	0	0	1,144,643	0	1,144,643
99	Colstrip ARO ADFIT (283377)	(867,944)	0	(867,944)	0	0	0	(867,944)	0	(867,944)
99	Customer Deposits (235199)	(2,009,439)	0	(2,009,439)	(2,009,439)	0	(2,009,439)	0	0	0
C-WKC	Working Capital	38,613,034	0	38,613,034	26,630,451	0	26,630,451	11,982,583	0	11,982,583
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	27,397,948	1,710,201	29,108,149	20,821,283	1,173,113	21,994,396	6,576,665	537,088	7,113,753
	NET RATE BASE	1,451,435,030	1,091,727,324	2,543,162,354	999,332,927	712,189,382	1,711,522,309	452,102,103	379,537,942	831,640,045

ALLOCATION RATIOS:

E-ALL 4 Jurisdictional 4-Factor Ratio
 E-ALL 99 Not Allocated

100.000%
 0.000%

68.595%
 0.000%

31.405%
 0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	5,739,642	5,739,642			5,739,642	5,739,642		3,753,152	3,753,152		1,986,490	1,986,490	
	Steam (ED-ID)	2,106,437	2,106,437		2,106,437	2,106,437	2,106,437				2,106,437		2,106,437	
	Steam (ED-WA)	2,069,317	2,069,317		2,069,317	2,069,317	2,069,317	2,069,317		2,069,317			2,069,317	
1	Hydro (ED-AN)	13,374,686	13,374,686			13,374,686	13,374,686		8,745,707	8,745,707		4,628,979	4,628,979	
1	Other (ED-AN)	10,362,424	10,362,424			10,362,424	10,362,424		6,775,989	6,775,989		3,586,435	3,586,435	
Total Electric Production		33,652,506	33,652,506		4,175,754	29,476,752	33,652,506	2,069,317	19,274,848	21,344,165	2,106,437	10,201,904	12,308,341	
Electric Transmission														
1	ED-AN	14,111,490	14,111,490			14,111,490	14,111,490		9,227,503	9,227,503		4,883,987	4,883,987	
	ED-ID	490,225	490,225		490,225	490,225	490,225				490,225		490,225	
	ED-WA	252,575	252,575		252,575	252,575	252,575	252,575		252,575			252,575	
Total Electric Transmissic		14,854,290	14,854,290		742,800	14,111,490	14,854,290	252,575	9,227,503	9,480,078	490,225	4,883,987	5,374,212	
Electric Distribution														
3	ED-AN	67,396	67,396			67,396	67,396		45,278	45,278		22,118	22,118	
	ED-ID	17,255,849	17,255,849		17,255,849	17,255,849	17,255,849				17,255,849		17,255,849	
	ED-WA	31,605,225	31,605,225		31,605,225	31,605,225	31,605,225	31,605,225		31,605,225			31,605,225	
Total Electric Distribution		48,928,470	48,928,470		48,861,074	67,396	48,928,470	31,605,225	45,278	31,650,503	17,255,849	22,118	17,277,967	
Gas Underground Storage														
	GD-AN	804,139		804,139										
	GD-OR	124,862			124,862									
Total Gas Underground St		929,001		804,139	124,862									
Gas Distribution														
	GD-AN	58,817		58,817										
	GD-ID	5,829,569		5,829,569										
	GD-WA	12,263,825		12,263,825										
	GD-OR	8,402,741			8,402,741									
Total Gas Distribution		26,554,952		18,152,211	8,402,741									
General Plant														
4	ED-AN	2,654,667	2,654,667			2,654,667	2,654,667		1,820,969	1,820,969		833,698	833,698	
	ED-ID	373,989	373,989		373,989	373,989	373,989				373,989		373,989	
	ED-WA	675,809	675,809		675,809	675,809	675,809	675,809		675,809			675,809	
7,4	CD-AA	22,346,850	15,771,960	4,584,009	1,990,881	15,771,960	15,771,960		10,818,776	10,818,776		4,953,184	4,953,184	
9,4	CD-AN	991,567	772,163	219,404		772,163	772,163		529,665	529,665		242,498	242,498	
9	CD-ID	407,092	317,015	90,077		317,015	317,015				317,015		317,015	
9	CD-WA	1,596,684	1,243,386	353,298		1,243,386	1,243,386	1,243,386		1,243,386			1,243,386	
8	GD-AA	368,001		256,776	111,225									
	GD-AN	28,809		28,809										
	GD-ID	30,306		30,306										
	GD-WA	1,014,825		1,014,825										
	GD-OR	205,950			205,950									
Total General Plant		30,694,549	21,808,989	6,577,504	2,308,056	2,610,199	19,198,790	21,808,989	1,919,195	13,169,410	15,088,605	691,004	6,029,380	6,720,384
Total Depreciation Expens		155,613,768	119,244,255	25,533,854	10,835,659	56,389,827	62,854,428	119,244,255	35,846,312	41,717,039	77,563,351	20,543,515	21,137,389	41,680,904

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.182%	32.818%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
E-AMTX-12E

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	235,469	235,469		235,469	235,469		153,973	153,973		81,496	81,496	
Total Production/Transmission			1,153,869	1,153,869		1,153,869	1,153,869		754,515	754,515		399,354	399,354	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	8,044	8,044		8,044	8,044		8,044	8,044				
Total Distribution			32,197	32,197		32,197	32,197		32,197	32,197				
General Plant - 303000														
7,4		CD-AA	734,123	518,129	150,591	65,403				355,411	355,411		162,718	
9,1		CD-AN	9,729	7,576	2,153			518,129	7,576	7,576			2,622	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			791,724	525,705	192,548	73,471		525,705	525,705		360,365	360,365		165,340
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	28,725,555	20,273,922	5,892,473	2,559,160		20,273,922	20,273,922		13,906,897	13,906,897		6,367,025
9,4		CD-AN	68,388	53,256	15,132			53,256	53,256		36,531	36,531		16,725
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	3,510,143	2,733,454	776,689		2,733,454	2,733,454	2,733,454	2,733,454			0	
4		ED-AN	2,619,837	2,619,837				2,619,837		1,797,077	1,797,077		822,760	
		ED-ID	0	0			0	0				0	0	
		ED-WA	328,329	328,329			328,329	328,329	328,329	328,329				
8		GD-AA	136,135		94,990	41,145								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			35,396,259	26,014,928	6,781,026	2,600,305		3,067,913	22,947,015	26,014,928		3,061,783	15,740,505	18,802,288
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0	0		0	0	
4		ED-AN	47,741	47,741				47,741	47,741		32,748	32,748		14,993
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,741	47,741	0	0		47,741	47,741		32,748	32,748		14,993
Total Amortization Expense			37,421,790	27,774,440	6,973,574	2,673,776		3,100,110	24,674,330	27,774,440		3,093,980	16,888,133	19,982,113

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 September 30, 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)	(70,517,299)	(70,517,299)			(70,517,299)	(70,517,299)		(46,111,262)	(46,111,262)		(24,406,037)	(24,406,037)	
	Steam (ED-ID)	(84,257,858)	(84,257,858)		(84,257,858)	(84,257,858)	(84,257,858)				(84,257,858)		(84,257,858)	
	Steam (ED-WA)	(157,007,168)	(157,007,168)		(157,007,168)	(157,007,168)	(157,007,168)	(157,007,168)		(157,007,168)				
1	Hydro (ED-AN)	(143,105,565)	(143,105,565)		(143,105,565)	(143,105,565)	(143,105,565)		(93,576,729)	(93,576,729)		(49,528,836)	(49,528,836)	
1	Other (ED-AN)	(136,096,806)	(136,096,806)		(136,096,806)	(136,096,806)	(136,096,806)		(88,993,701)	(88,993,701)		(47,103,105)	(47,103,105)	
Total Electric Production		(590,984,696)	(590,984,696)		(241,265,026)	(349,719,670)	(590,984,696)		(157,007,168)	(228,681,692)	(385,688,860)	(84,257,858)	(121,037,978)	(205,295,836)
Electric Transmission														
1	ED-AN	(203,909,203)	(203,909,203)			(203,909,203)	(203,909,203)		(133,336,228)	(133,336,228)		(70,572,975)	(70,572,975)	
	ED-ID	(8,380,543)	(8,380,543)		(8,380,543)	(8,380,543)	(8,380,543)				(8,380,543)		(8,380,543)	
	ED-WA	(15,133,739)	(15,133,739)		(15,133,739)	(15,133,739)	(15,133,739)	(15,133,739)		(15,133,739)				
Total Electric Transmissic		(227,423,485)	(227,423,485)		(23,514,282)	(203,909,203)	(227,423,485)		(15,133,739)	(133,336,228)	(148,469,967)	(8,380,543)	(70,572,975)	(78,953,518)
Electric Distribution														
3	ED-AN	(234,213)	(234,213)			(234,213)	(234,213)		(157,349)	(157,349)		(76,864)	(76,864)	
	ED-ID	(228,780,293)	(228,780,293)		(228,780,293)	(228,780,293)	(228,780,293)				(228,780,293)		(228,780,293)	
	ED-WA	(363,025,597)	(363,025,597)		(363,025,597)	(363,025,597)	(363,025,597)	(363,025,597)		(363,025,597)				
Total Electric Distribution		(592,040,103)	(592,040,103)		(591,805,890)	(234,213)	(592,040,103)		(363,025,597)	(157,349)	(363,182,946)	(228,780,293)	(76,864)	(228,857,157)
Gas Underground Storage														
	GD-AN	(17,012,054)	(17,012,054)											
	GD-OR	(1,249,830)		(1,249,830)		(1,249,830)								
Total Gas Underground St		(18,261,884)		(17,012,054)		(1,249,830)								
Gas Distribution														
	GD-AN	(1,836,850)	(1,836,850)											
	GD-ID	(83,267,227)	(83,267,227)											
	GD-WA	(147,751,461)	(147,751,461)											
	GD-OR	(117,066,702)		(117,066,702)										
Total Gas Distribution		(349,922,240)		(232,855,538)		(117,066,702)								
General Plant														
4	ED-AN	(35,871,224)	(35,871,224)			(35,871,224)	(35,871,224)		(24,605,866)	(24,605,866)		(11,265,358)	(11,265,358)	
	ED-ID	(10,738,527)	(10,738,527)		(10,738,527)	(10,738,527)	(10,738,527)				(10,738,527)		(10,738,527)	
	ED-WA	(19,682,244)	(19,682,244)		(19,682,244)	(19,682,244)	(19,682,244)	(19,682,244)		(19,682,244)				
7,4	CD-AA	(72,516,964)	(51,181,023)	(14,875,405)	(6,460,536)	(51,181,023)	(51,181,023)		(35,107,623)	(35,107,623)		(16,073,400)	(16,073,400)	
9,4	CD-AN	(10,125,018)	(7,884,655)	(2,240,363)		(7,884,655)	(7,884,655)		(5,408,479)	(5,408,479)		(2,476,176)	(2,476,176)	
9	CD-ID	(6,327,266)	(4,927,232)	(1,400,034)		(4,927,232)	(4,927,232)				(4,927,232)		(4,927,232)	
9	CD-WA	(5,179,322)	(4,033,293)	(1,146,029)		(4,033,293)	(4,033,293)	(4,033,293)		(4,033,293)				
8	GD-AA	(1,834,668)		(1,280,158)	(554,510)									
	GD-AN	(3,274,354)		(3,274,354)										
	GD-ID	(2,049,733)		(2,049,733)										
	GD-WA	(8,654,976)		(8,654,976)										
	GD-OR	(4,883,522)		(4,883,522)										
Total General Plant		(181,137,818)	(134,318,198)	(34,921,052)	(11,898,568)	(39,381,296)	(94,936,902)	(134,318,198)	(23,715,537)	(65,121,968)	(88,837,505)	(15,665,759)	(29,814,934)	(45,480,693)
Total Accumulated Depr		(1,959,770,226)	(1,544,766,482)	(284,788,644)	(130,215,100)	(895,966,494)	(648,799,988)	(1,544,766,482)	(558,882,041)	(427,297,237)	(986,179,278)	(337,084,453)	(221,502,751)	(558,587,204)

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	32.818%
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 September 30, 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	(12,666,955)	(12,666,955)			(12,666,955)	(12,666,955)		(8,282,922)	(8,282,922)		(4,384,033)	(4,384,033)	
1	Misc Intangible Plt (3030 ED-AN	(2,025,643)	(2,025,643)			(2,025,643)	(2,025,643)		(1,324,568)	(1,324,568)		(701,075)	(701,075)	
Total Production/Transmission		(14,692,598)	(14,692,598)			(14,692,598)	(14,692,598)		(9,607,490)	(9,607,490)		(5,085,108)	(5,085,108)	
Distribution														
	Franchises (302000) ED-WA	(235,809)	(235,809)			(235,809)	(235,809)	(235,809)		(235,809)				
	Misc Intangible Plt (3030 ED-WA	(49,251)	(49,251)			(49,251)	(49,251)	(49,251)		(49,251)				
Total Distribution		(285,060)	(285,060)			(285,060)	(285,060)	(285,060)		(285,060)				
General Plant - 303000														
7,4	CD-AA	(3,692,492)	(2,606,087)	(757,441)	(328,964)		(2,606,087)	(2,606,087)		(1,787,645)	(1,787,645)	(818,442)	(818,442)	
9,1	CD-AN	(113,794)	(88,615)	(25,179)			(88,615)	(88,615)		(57,945)	(57,945)	(30,670)	(30,670)	
	GD-ID	(112,537)		(112,537)										
	GD-WA	(234,799)		(234,799)										
	GD-OR	(102,806)			(102,806)									
Total General Plant - 303000		(4,256,428)	(2,694,702)	(1,129,956)	(431,770)		(2,694,702)	(2,694,702)		(1,845,590)	(1,845,590)	(849,112)	(849,112)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(85,334,729)	(60,227,545)	(17,504,714)	(7,602,470)		(60,227,545)	(60,227,545)		(41,313,085)	(41,313,085)	(18,914,460)	(18,914,460)	
9,4	CD-AN	(83,038)	(64,664)	(18,374)			(64,664)	(64,664)		(44,356)	(44,356)	(20,308)	(20,308)	
9	CD-ID	(34,819)	(27,115)	(7,704)		(27,115)	(27,115)				(27,115)	(27,115)		
9	CD-WA	(3,630,506)	(2,827,184)	(803,322)		(2,827,184)	(2,827,184)	(2,827,184)				0	0	
4	ED-AN	(5,191,006)	(5,191,006)			(5,191,006)	(5,191,006)		(3,560,771)	(3,560,771)		(1,630,235)	(1,630,235)	
	ED-ID	0	0			0	0				0	0	0	
	ED-WA	(1,428,438)	(1,428,438)			(1,428,438)	(1,428,438)	(1,428,438)						
8	GD-AA	(615,862)		(429,724)	(186,138)									
	GD-AN	0		0							0	0	0	
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(96,318,398)	(69,765,952)	(18,763,838)	(7,788,608)		(4,282,737)	(65,483,215)	(69,765,952)	(4,255,622)	(44,918,212)	(46,346,650)	(27,115)	(20,565,003)
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	
9	CD-ID	0	0	0		0	0	0		0		0	0	
9	CD-WA	0	0	0		0	0	0		0		0	0	
4	ED-AN	(180,690)	(180,690)			(180,690)	(180,690)		(123,944)	(123,944)		(56,746)	(56,746)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(180,690)	(180,690)	0	0		0	(180,690)	(180,690)	0	(123,944)	(123,944)	0	(56,746)
Total Accumulated Amortization		(115,733,174)	(87,619,002)	(19,893,794)	(8,220,378)		(4,567,797)	(83,051,205)	(87,619,002)	(4,540,682)	(56,495,236)	(58,208,734)	(27,115)	(26,555,969)

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 September 30, 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		
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	0		
99		GD-OR / AS	848,544	0	0	0	0	0	0	848,544	0	848,544		
8		GD-AA	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	0	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		
		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	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0		
99		GD-WA / ID / AN	24,878,733	0	0	0	0	24,878,733	0	0	0	0		
99		GD-OR / AS	3,806,326	0	0	0	0	0	0	0	3,806,326	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	113,338,589	0	0	79,992,109	79,992,109	0	0	23,249,145	0	10,097,335		
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	2,355,774	6,660,989	0		
		TOTAL ACCOUNT	180,525,971	10,532,914	8,368,426	92,932,103	111,833,443	27,559,763	1,624,185	25,604,919	54,788,867	3,806,326	10,097,335	13,903,661
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,855,111	66,050	5,620	1,783,441	1,855,111	0	0	0	0	0		
99		GD-WA / ID / AN	968,591	0	0	0	0	968,591	0	0	0	0		
99		GD-OR / AS	12,162	0	0	0	0	0	0	0	12,162	0		
8		GD-AA	257,577	0	0	0	0	0	0	179,727	0	77,850		
7		CD-AA	87,865,017	0	0	62,013,372	62,013,372	0	0	18,023,751	0	7,827,894		
9		CD-WA / ID / AN	5,607,795	4,124,267	17,490	225,201	4,366,958	1,171,878	4,970	63,989	1,240,837	0		
		TOTAL ACCOUNT	96,566,253	4,190,317	23,110	64,022,014	68,235,441	2,140,469	4,970	18,267,467	20,412,906	12,162	7,905,744	7,917,906
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,389,069	22,848,892	9,442,462	15,097,715	47,389,069	0	0	0	0	0		
99		GD-WA / ID / AN	13,755,377	0	0	0	0	9,411,267	2,515,238	1,828,872	13,755,377	0		
99		GD-OR / AS	3,989,131	0	0	0	0	0	0	0	3,989,131	0		
8		GD-AA	46,950	0	0	0	0	0	0	32,760	0	14,190		
7		CD-AA	7,335,562	0	0	5,177,293	5,177,293	0	0	1,504,744	0	653,525		
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		
		TOTAL ACCOUNT	79,272,263	24,766,997	10,247,560	22,813,040	57,827,597	9,956,282	2,744,000	4,087,538	16,787,820	3,989,131	667,715	4,656,846

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,063,042	247,797	174,826	3,520,120	3,942,743	70,410	49,675	1,000,214	1,120,299	0	0	0	
		TOTAL ACCOUNT	5,567,740	248,777	176,172	3,909,690	4,334,639	158,570	49,675	1,000,214	1,208,459	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,074,764	776,635	234,545	5,063,584	6,074,764	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,783,067	0	0	0	0	1,989,358	305,106	488,603	2,783,067	0	0	0	
99		GD-OR / AS	920,108	0	0	0	0	0	0	0	920,108	0	0	920,108	
8		GD-AA	5,033,625	0	0	0	0	0	0	3,512,262	3,512,262	0	1,521,363	1,521,363	
7		CD-AA	13,107,630	0	0	9,251,103	9,251,103	0	0	2,688,768	2,688,768	0	1,167,759	1,167,759	
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	0	
		TOTAL ACCOUNT	29,079,144	785,894	991,154	14,452,106	16,229,154	1,991,989	520,091	6,728,680	9,240,760	920,108	2,689,122	3,609,230	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,696,170	374,925	13,580	1,307,665	1,696,170	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	129,987	0	0	0	0	35,070	0	94,917	129,987	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,640,761	374,925	13,580	2,414,692	2,803,197	35,070	0	559,827	594,897	40,917	201,750	242,667	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,800,352	13,800,678	9,484,755	8,514,919	31,800,352	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	0	
		TOTAL ACCOUNT	37,880,550	14,053,052	9,894,937	9,358,651	33,306,640	2,456,005	964,235	1,062,754	4,482,994	43,834	47,082	90,916	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	49,843,829	10,721,681	6,466,257	32,655,891	49,843,829	0	0	0	0	0		
99		GD-WA / ID / AN	1,087,994	0	0	0	0	779,403	308,591	0	1,087,994	0		
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	1,133,063	0		
8		GD-AA	538,474	0	0	0	0	0	0	375,726	0	162,748		
7		CD-AA	59,216,171	0	0	41,793,589	41,793,589	0	0	12,147,013	0	5,275,569		
9		CD-WA/ ID / AN	17,693,349	6,981,932	2,909,459	3,886,951	13,778,342	1,983,861	826,700	1,104,446	3,915,007	0		
		TOTAL ACCOUNT	129,512,880	17,703,613	9,375,716	78,336,431	105,415,760	2,763,264	1,135,291	13,627,185	17,525,740	1,133,063	5,438,317	6,571,380
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	614,857	0	0	433,953	433,953	0	0	126,126	0	54,778		
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0		
		TOTAL ACCOUNT	819,389	0	13,522	620,699	634,221	0	1,897	126,126	128,023	2,367	54,778	57,145
		TOTAL GENERAL PLANT	579,023,650	73,470,124	39,806,936	296,530,652	409,807,712	50,016,424	7,141,089	73,250,238	130,407,751	10,821,094	27,987,093	38,808,187

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 September 30, 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	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,427,364	0	0	3,830,525	3,830,525	0	0	1,113,315	1,113,315	0	483,524	483,524
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	18,990,724	639,169	0	14,483,455	15,122,624	1,022,594	779,605	1,156,254	2,958,453	426,123	483,524	909,647
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,290,179	1,432,132	0	13,858,047	15,290,179	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	213,258
7		CD-AA	111,590,565	0	0	78,758,389	78,758,389	0	0	22,890,573	22,890,573	0	9,941,603	9,941,603
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	0
		TOTAL ACCOUNT	128,046,670	1,432,132	32,734	92,942,178	94,407,044	0	9,301	23,475,464	23,484,765	0	10,154,861	10,154,861
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
9		CD-WA / ID / AN	0	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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
9		CD-WA / ID / AN	0	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 September 30, 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
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,385,767	0	0	978,047	978,047	0	0	284,262	284,262	0	123,458	123,458
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	20,306,913	14,734,464	0	978,047	15,712,511	4,186,682	0	284,262	4,470,944	0	123,458	123,458
		TOTAL	298,711,673	16,805,765	32,734	201,120,139	217,958,638	5,209,276	788,906	51,863,368	57,861,550	426,123	22,465,362	22,891,485

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-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: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 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	(85,614,180)	(60,424,776)	(17,562,037)	(7,627,367)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(789,374)	(614,709)	(174,665)	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>(88,341,172)</u>	<u>(62,407,016)</u>	<u>(18,134,166)</u>	<u>(7,799,990)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,666,601	3,666,601	0	0	0	0	3,666,601
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	41	41	0	0	0	0	41
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	25,057,157	11,628,286	0	36,685,443	26,630,451	11,982,583	(1,573,294)	(354,297)	0
TOTAL		25,057,157	11,628,286	3,666,642	40,352,085	26,630,451	11,982,583	(1,573,294)	(354,297)	3,666,642

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.578%	20.513%	8.909%	31.405%	27.728%	100.000%