

|   |  |  |                               |
|---|--|--|-------------------------------|
| RESULTS OF OPERATIONS   |  |  | Report ID:<br><b>E-ROR-1A</b> |
| <b>ELECTRIC RATE OF RETURN</b>  |  |  |                               |
| For Month Ended September 30, 2019<br>Average of Monthly Averages Basis |  |  |                               |

AVISTA UTILITIES

| Ref/Basis | Account Description                  | System        | Washington    | Idaho         |
|-----------|--------------------------------------|---------------|---------------|---------------|
| E-OPS     | Electric Net Operating Income (Loss) | 10,754,678    | 7,710,692     | 3,043,986     |
|           | Adjustments                          |               |               |               |
|           | Adjusted Net Operating Income (Loss) | 10,754,678    | 7,710,692     | 3,043,986     |
| E-APL     | Electric Net Rate Base               | 2,541,452,749 | 1,710,298,096 | 831,154,653   |
|           | <b>RATE OF RETURN</b>                | <b>0.423%</b> | <b>0.451%</b> | <b>0.366%</b> |

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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<br>Percent                   | 9-01-2019 thru 09-30-2019  | 384,125<br>100.000%   | 249,324<br>64.907%   | 134,801<br>35.093% |
| 3     | E-OPS | Direct Distribution Operating Expense<br>Percent | 9-01-2019 thru 09-30-2019  | 1,859,248<br>100.000% | 1,197,816<br>64.425% | 661,432<br>35.575% |
|       | 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**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended September 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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 Month Ended September 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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                |                            | 639,556       | 387,662       | 251,894     | 0          |
|       |       | Percentage                            |                            | 100.000%      | 60.614%       | 39.386%     | 0.000%     |
|       |       | Net Direct Plant                      |                            | 3,298,869,399 | 2,739,060,150 | 559,809,249 | 0          |
|       |       | Percentage                            |                            | 100.000%      | 83.030%       | 16.970%     | 0.000%     |
| 9     |       | Total Percentages                     |                            | 400.000%      | 311.494%      | 88.506%     | 0.000%     |
|       |       | Average (CD AN/ID/WA)                 |                            | 100.000%      | 77.874%       | 22.126%     | 0.000%     |
| 10    | E-PLT | Net Electric Distribution Plant - AMA | 08-01-2019 thru 09-30-2019 | 1,233,837,007 | 846,852,510   | 386,984,497 |            |
|       |       | Percent                               |                            | 100.000%      | 68.636%       | 31.364%     |            |
| 11    |       | Book Depreciation                     | 9-01-2019 thru 09-30-2019  | 10,319,605    | 6,643,072     | 3,676,533   |            |
|       |       | Percent                               |                            | 100.000%      | 64.373%       | 35.627%     |            |

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended September 30, 2019  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

| Basis | Ref   | Description  | Based on Data from:        | System                    | Washington               | Idaho                    |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12    |       | Net Electric Plant (before ADFIT) - AMA<br>Percent | 08-01-2019 thru 09-30-2019 | 3,124,989,223<br>100.000% | 2,100,569,465<br>67.218% | 1,024,419,758<br>32.782% |
| 13    | E-PLT | Net Electric General Plant - AMA<br>Percent        | 08-01-2019 thru 09-30-2019 | 273,381,086<br>100.000%   | 186,577,439<br>68.248%   | 86,803,647<br>31.752%    |
| 14    |       | Net Allocated Schedule M's - AMA<br>Percent        | 9-01-2019 thru 09-30-2019  | -25,034,971<br>100.000%   | -16,847,905<br>67.297%   | -8,187,066<br>32.703%    |
| 99    | Input | Not Allocated                                      |                            | 0.000%                    | 0.000%                   | 0.000%                   |

|                                     |  |                 |
|-------------------------------------|--|-----------------|
| RESULTS OF OPERATIONS               |  | Report ID:      |
| <b>ELECTRIC OPERATING STATEMENT</b> |  | <b>E-OPS-1A</b> |
| For Month Ended September 30, 2019  |  |                 |
| Average of Monthly Averages 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                          | 26,086,469  | 0          | 26,086,469  | 17,990,424  | 0         | 17,990,424  | 8,096,045   | 0         | 8,096,045   |
| 99                                | 442200  | Commercial - Firm & Int.             | 27,506,193  | 0          | 27,506,193  | 19,867,203  | 0         | 19,867,203  | 7,638,990   | 0         | 7,638,990   |
| 1                                 | 442300  | Industrial                           | 10,565,607  | 0          | 10,565,607  | 6,046,280   | 0         | 6,046,280   | 4,519,327   | 0         | 4,519,327   |
| 99                                | 444000  | Public Street & Highway Lighting     | 602,877     | 0          | 602,877     | 387,913     | 0         | 387,913     | 214,964     | 0         | 214,964     |
| 99                                | 448000  | Interdepartmental Revenue            | 116,047     | 0          | 116,047     | 101,400     | 0         | 101,400     | 14,647      | 0         | 14,647      |
| 99                                | 499XXX  | Unbilled Revenue                     | (5,963,276) | 0          | (5,963,276) | (3,823,078) | 0         | (3,823,078) | (2,140,198) | 0         | (2,140,198) |
| TOTAL SALES TO ULTIMATE CUSTOMERS |         |                                      | 58,913,917  | 0          | 58,913,917  | 40,570,142  | 0         | 40,570,142  | 18,343,775  | 0         | 18,343,775  |
| 1                                 | 447XXX  | Sales for Resale                     | 0           | 7,027,501  | 7,027,501   | 0           | 4,595,283 | 4,595,283   | 0           | 2,432,218 | 2,432,218   |
| TOTAL SALES OF ELECTRICITY        |         |                                      | 58,913,917  | 7,027,501  | 65,941,418  | 40,570,142  | 4,595,283 | 45,165,425  | 18,343,775  | 2,432,218 | 20,775,993  |
| 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 | 0           | 0          | 0           | 0           | 0         | 0           | 0           | 0         | 0           |
| 99                                | 451000  | Miscellaneous Service Revenue        | 30,145      | 0          | 30,145      | 20,897      | 0         | 20,897      | 9,248       | 0         | 9,248       |
| 1                                 | 453000  | Sales of Water & Water Power         | 0           | 31,333     | 31,333      | 0           | 20,489    | 20,489      | 0           | 10,844    | 10,844      |
| 1                                 | 454000  | Rent from Electric Property          | 223,169     | 11,770     | 234,939     | 109,151     | 7,696     | 116,847     | 114,018     | 4,074     | 118,092     |
| 1                                 | 454100  | Rent from Trnsmission Joint Use      | (42,861)    | 0          | (42,861)    | (16,951)    | 0         | (16,951)    | (25,910)    | 0         | (25,910)    |
| 1                                 | 456XXX  | Other Electric Revenues              | 2,019,301   | 5,468,032  | 7,487,333   | 2,039,237   | 3,575,546 | 5,614,783   | (19,936)    | 1,892,486 | 1,872,550   |
| TOTAL OTHER OPERATING REVENUE     |         |                                      | 2,229,754   | 5,511,135  | 7,740,889   | 2,152,334   | 3,603,731 | 5,756,065   | 77,420      | 1,907,404 | 1,984,824   |
| TOTAL ELECTRIC REVENUE            |         |                                      | 61,143,671  | 12,538,636 | 73,682,307  | 42,722,476  | 8,199,014 | 50,921,490  | 18,421,195  | 4,339,622 | 22,760,817  |

| 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                  | 28,807    | 28,807    | 0                      | 18,837    | 18,837    | 0                 | 9,970     | 9,970     |
| 1         | 501XXX  | Fuel   | 0                  | 2,729,971 | 2,729,971 | 0                      | 1,785,128 | 1,785,128 | 0                 | 944,843   | 944,843   |
| 1         | 502000  | Steam Expense                                  | 0                  | 393,626   | 393,626   | 0                      | 257,392   | 257,392   | 0                 | 136,234   | 136,234   |
| 1         | 505000  | Electric Expense                               | 0                  | 87,428    | 87,428    | 0                      | 57,169    | 57,169    | 0                 | 30,259    | 30,259    |
| 1         | 506XXX  | Miscellaneous Steam Power Generation Op Exp    | 0                  | 340,857   | 340,857   | 0                      | 222,886   | 222,886   | 0                 | 117,971   | 117,971   |
| 1         | 507000  | Rent   | 0                  | 0         | 0         | 0                      | 0         | 0         | 0                 | 0         | 0         |
|           |         | MAINTENANCE                                    |                    |           |           |                        |           |           |                   |           |           |
| 1         | 510000  | Supervision & Engineering                      | 0                  | 39,572    | 39,572    | 0                      | 25,876    | 25,876    | 0                 | 13,696    | 13,696    |
| 1         | 511000  | Structures                                     | 0                  | 64,545    | 64,545    | 0                      | 42,206    | 42,206    | 0                 | 22,339    | 22,339    |
| 1         | 512000  | Boiler Plant                                   | 0                  | 336,811   | 336,811   | 0                      | 220,241   | 220,241   | 0                 | 116,570   | 116,570   |
| 1         | 513000  | Electric Plant                                 | 0                  | (928,649) | (928,649) | 0                      | (607,244) | (607,244) | 0                 | (321,405) | (321,405) |
| 1         | 514XXX  | Miscellaneous Steam Power Generation Maint Exp | 0                  | (93,471)  | (93,471)  | 0                      | (61,121)  | (61,121)  | 0                 | (32,350)  | (32,350)  |
|           |         | TOTAL STEAM POWER GENERATION EXP               | 0                  | 2,999,497 | 2,999,497 | 0                      | 1,961,370 | 1,961,370 | 0                 | 1,038,127 | 1,038,127 |
|           |         | HYDRAULIC POWER GENERATION EXP:                |                    |           |           |                        |           |           |                   |           |           |
|           |         | OPERATION                                      |                    |           |           |                        |           |           |                   |           |           |
| 1         | 535000  | Supervision & Engineering                      | 0                  | 238,059   | 238,059   | 0                      | 155,667   | 155,667   | 0                 | 82,392    | 82,392    |
| 1         | 536000  | Water for Power                                | 0                  | 79,721    | 79,721    | 0                      | 52,130    | 52,130    | 0                 | 27,591    | 27,591    |
| 1         | 537000  | Hydraulic Expense                              | 277,449            | 345,970   | 623,419   | 181,940                | 226,230   | 408,170   | 95,509            | 119,740   | 215,249   |
| 1         | 538000  | Electric Expense                               | 0                  | 633,921   | 633,921   | 0                      | 414,521   | 414,521   | 0                 | 219,400   | 219,400   |
| 1         | 539000  | Miscellaneous Hydraulic Power Generation Exp   | 0                  | 63,594    | 63,594    | 0                      | 41,584    | 41,584    | 0                 | 22,010    | 22,010    |
| 1         | 540000  | Rent   | 0                  | 115,704   | 115,704   | 0                      | 75,659    | 75,659    | 0                 | 40,045    | 40,045    |
| 1         | 540100  | MT Trust Funds Land Settlement Rents           | 414,500            | 0         | 414,500   | 271,042                | 0         | 271,042   | 143,458           | 0         | 143,458   |
|           |         | MAINTENANCE                                    |                    |           |           |                        |           |           |                   |           |           |
| 1         | 541000  | Supervision & Engineering                      | 0                  | 113,270   | 113,270   | 0                      | 74,067    | 74,067    | 0                 | 39,203    | 39,203    |
| 1         | 542000  | Structures                                     | 0                  | 38,368    | 38,368    | 0                      | 25,089    | 25,089    | 0                 | 13,279    | 13,279    |
| 1         | 543000  | Reservoirs, Dams, & Waterways                  | 0                  | 273,955   | 273,955   | 0                      | 179,139   | 179,139   | 0                 | 94,816    | 94,816    |
| 1         | 544000  | Electric Plant                                 | 0                  | 298,240   | 298,240   | 0                      | 195,019   | 195,019   | 0                 | 103,221   | 103,221   |
| 1         | 545000  | Miscellaneous Hydraulic Plant                  | 0                  | 117,443   | 117,443   | 0                      | 76,796    | 76,796    | 0                 | 40,647    | 40,647    |
|           |         | TOTAL HYDRO POWER GENERATION EXP               | 691,949            | 2,318,245 | 3,010,194 | 452,982                | 1,515,901 | 1,968,883 | 238,967           | 802,344   | 1,041,311 |
|           |         | OTHER POWER GENERATION EXPENSE:                |                    |           |           |                        |           |           |                   |           |           |
|           |         | OPERATION                                      |                    |           |           |                        |           |           |                   |           |           |
| 1         | 546000  | Supervision & Engineering                      | 0                  | 18,347    | 18,347    | 0                      | 11,997    | 11,997    | 0                 | 6,350     | 6,350     |
| 1         | 547XXX  | Fuel   | 0                  | 6,121,627 | 6,121,627 | 0                      | 4,002,932 | 4,002,932 | 0                 | 2,118,695 | 2,118,695 |
| 1         | 548000  | Generation Expense                             | 0                  | 181,028   | 181,028   | 0                      | 118,374   | 118,374   | 0                 | 62,654    | 62,654    |
| 1         | 549XXX  | Miscellaneous Other Power Generation Op Exp    | 0                  | 23,754    | 23,754    | 0                      | 15,533    | 15,533    | 0                 | 8,221     | 8,221     |
| 1         | 550000  | Rent   | 0                  | 3,533     | 3,533     | 0                      | 2,310     | 2,310     | 0                 | 1,223     | 1,223     |
|           |         | MAINTENANCE                                    |                    |           |           |                        |           |           |                   |           |           |
| 1         | 551000  | Supervision & Engineering                      | 0                  | 96,755    | 96,755    | 0                      | 63,268    | 63,268    | 0                 | 33,487    | 33,487    |
| 1         | 552000  | Structures                                     | 0                  | 12,785    | 12,785    | 0                      | 8,360     | 8,360     | 0                 | 4,425     | 4,425     |
| 1         | 553000  | Generating & Electric Equipment                | 0                  | 1,814,733 | 1,814,733 | 0                      | 1,186,654 | 1,186,654 | 0                 | 628,079   | 628,079   |
| 1         | 554XXX  | Miscellaneous Other Power Generation Maint Exp | 0                  | (223,286) | (223,286) | 0                      | (146,007) | (146,007) | 0                 | (77,279)  | (77,279)  |
|           |         | TOTAL OTHER POWER GENERATION EXP               | 0                  | 8,049,276 | 8,049,276 | 0                      | 5,263,421 | 5,263,421 | 0                 | 2,785,855 | 2,785,855 |



AVISTA UTILITIES

| Ref/Basis                        | Account | Description                           | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |           |            |
|----------------------------------|---------|---------------------------------------|--------------------|------------|------------|------------------------|------------|------------|-------------------|-----------|------------|
|                                  |         |                                       | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated | Total      |
| OTHER POWER SUPPLY EXPENSE:      |         |                                       |                    |            |            |                        |            |            |                   |           |            |
| E-555                            | 555XXX  | Purchased Power                       | 615,146            | 9,757,548  | 10,372,694 | 0                      | 6,380,461  | 6,380,461  | 615,146           | 3,377,087 | 3,992,233  |
| 1                                | 556000  | System Control & Load Dispatching     | 0                  | 61,682     | 61,682     | 0                      | 40,334     | 40,334     | 0                 | 21,348    | 21,348     |
| E-557                            | 557XXX  | Other Expense                         | (215,526)          | 3,973,106  | 3,757,580  | 2,458                  | 2,598,014  | 2,600,472  | (217,984)         | 1,375,092 | 1,157,108  |
| TOTAL OTHER POWER SUPPLY EXPENSE |         |                                       | 399,620            | 13,792,336 | 14,191,956 | 2,458                  | 9,018,809  | 9,021,267  | 397,162           | 4,773,527 | 5,170,689  |
| TOTAL PRODUCTION OPERATING EXP   |         |                                       | 1,091,569          | 27,159,354 | 28,250,923 | 455,440                | 17,759,501 | 18,214,941 | 636,129           | 9,399,853 | 10,035,982 |
| TRANSMISSION OPERATING EXPENSE:  |         |                                       |                    |            |            |                        |            |            |                   |           |            |
| OPERATION                        |         |                                       |                    |            |            |                        |            |            |                   |           |            |
| 1                                | 560000  | Supervision & Engineering             | 0                  | 180,633    | 180,633    | 0                      | 118,116    | 118,116    | 0                 | 62,517    | 62,517     |
| 1                                | 561000  | Load Dispatching                      | 0                  | 288,835    | 288,835    | 0                      | 188,869    | 188,869    | 0                 | 99,966    | 99,966     |
| 1                                | 562000  | Station Expense                       | 0                  | 21,064     | 21,064     | 0                      | 13,774     | 13,774     | 0                 | 7,290     | 7,290      |
| 1                                | 562100  | Energy Storage Equipment              | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
| 1                                | 563000  | Overhead Line Expense                 | 0                  | 52,925     | 52,925     | 0                      | 34,608     | 34,608     | 0                 | 18,317    | 18,317     |
| 1                                | 565XXX  | Transmission of Electricity by Others | 0                  | 1,368,573  | 1,368,573  | 0                      | 894,910    | 894,910    | 0                 | 473,663   | 473,663    |
| 1                                | 566000  | Miscellaneous Transmission Expense    | 0                  | 197,012    | 197,012    | 0                      | 128,826    | 128,826    | 0                 | 68,186    | 68,186     |
| 1                                | 567000  | Rent                                  | 0                  | 11,208     | 11,208     | 0                      | 7,329      | 7,329      | 0                 | 3,879     | 3,879      |
| MAINTENANCE                      |         |                                       |                    |            |            |                        |            |            |                   |           |            |
| 1                                | 568000  | Supervision & Engineering             | 0                  | 51,033     | 51,033     | 0                      | 33,370     | 33,370     | 0                 | 17,663    | 17,663     |
| 1                                | 569000  | Structures                            | 0                  | 38,050     | 38,050     | 0                      | 24,881     | 24,881     | 0                 | 13,169    | 13,169     |
| 1                                | 570000  | Station Equipment                     | 0                  | 60,421     | 60,421     | 0                      | 39,509     | 39,509     | 0                 | 20,912    | 20,912     |
| 1                                | 570100  | Energy Storage Equipment              | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0         | 0          |
| 1                                | 571000  | Overhead Lines                        | 235                | 351,468    | 351,703    | 0                      | 229,825    | 229,825    | 235               | 121,643   | 121,878    |
| 1                                | 572000  | Underground Lines                     | 0                  | (1)        | (1)        | 0                      | (1)        | (1)        | 0                 | 0         | 0          |
| 1                                | 573000  | Service Miscellaneous                 | 0                  | 11,040     | 11,040     | 0                      | 7,219      | 7,219      | 0                 | 3,821     | 3,821      |
| TOTAL TRANSMISSION OPERATING EXP |         |                                       | 235                | 2,632,261  | 2,632,496  | 0                      | 1,721,235  | 1,721,235  | 235               | 911,026   | 911,261    |

|                                     |  |                 |
|-------------------------------------|--|-----------------|
| RESULTS OF OPERATIONS               |  | Report ID:      |
| <b>ELECTRIC OPERATING STATEMENT</b> |  | <b>E-OPS-1A</b> |
| For Month Ended September 30, 2019  |  |                 |
| Average of Monthly Averages Basis   |  |                 |

AVISTA UTILITIES

|           |              |  | ***** SYSTEM ***** |            |            | ***** WASHINGTON ***** |            |            | ***** IDAHO ***** |            |            |
|-----------|--------------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|------------|
| Ref/Basis | Account      | Description                                      | Direct             | Allocated  | Total      | Direct                 | Allocated  | Total      | Direct            | Allocated  | Total      |
| E-DEPX    |              | Depreciation Expense-Production                  | 699,189            | 2,383,571  | 3,082,760  | 347,646                | 1,558,617  | 1,906,263  | 351,543           | 824,954    | 1,176,497  |
| E-DEPX    |              | Depreciation Expense-Transmission                | 124,059            | 1,278,359  | 1,402,418  | 42,208                 | 835,919    | 878,127    | 81,851            | 442,440    | 524,291    |
| E-AMTX    |              | Amortization Expense-Franchises/Misc Intangibles | 0                  | 96,180     | 96,180     | 0                      | 62,892     | 62,892     | 0                 | 33,288     | 33,288     |
| 99        |              | Colstrip 3 AFUDC Reallocation Adj                | 0                  | 0          | 0          | (11,880)               | 0          | (11,880)   | 11,880            | 0          | 11,880     |
| 99        | 403027       | Colstrip Plant Adjustment-Depreciation           | (61,423)           | 0          | (61,423)   | 0                      | 0          | 0          | (61,423)          | 0          | (61,423)   |
| 99        | 405930       | Amortization of Investment in WNP3 Exch Power    | (392)              | 0          | (392)      | (392)                  | 0          | (392)      | 0                 | 0          | 0          |
| 99        | 406100       | Amort of Acq Adj--Colstrip Common AFUDC          | 8,254              | 0          | 8,254      | 2,645                  | 0          | 2,645      | 5,609             | 0          | 5,609      |
| 99        | 407312       | Amortization of Lancaster Generation             | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1         | 407320       | Amortization of Colstrip Outage Return           | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407322       | Amortization of Spokane River Relicence          | 6,561              | 0          | 6,561      | 6,078                  | 0          | 6,078      | 483               | 0          | 483        |
| 1         | 407324       | Amortization of CDA CDR Fund                     | 922                | 16,666     | 17,588     | 922                    | 10,898     | 11,820     | 0                 | 5,768      | 5,768      |
| 99        | 407326       | Amortization of Spokane River TDG                | 9,769              | 0          | 9,769      | 0                      | 0          | 0          | 9,769             | 0          | 9,769      |
| 99        | 407327       | Colstrip Reg. Asset Amortization                 | 65,008             | 0          | 65,008     | 0                      | 0          | 0          | 65,008            | 0          | 65,008     |
| 99        | 407331       | Amortization of BPA Parallel Capacity Support    | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1         | 407333       | Amortization of CDA Settlement Costs             | 0                  | 2,727      | 2,727      | 0                      | 1,783      | 1,783      | 0                 | 944        | 944        |
| 99        | 407335       | Amortization of ID DSIT                          | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407350       | Amortization of WA Renewable Energy Credits      | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407351       | Amortization of CNC Transmission                 | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407360       | Amortization of CS2 & COLSTRIP O&M               | (9,271)            | 0          | (9,271)    | 0                      | 0          | 0          | (9,271)           | 0          | (9,271)    |
| 99        | 407362       | Amortization of LiDAR O&M                        | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407365       | Amortization of Wind Generation                  | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407368       | Amortization of Project Compass                  | 55,716             | 0          | 55,716     | 0                      | 0          | 0          | 55,716            | 0          | 55,716     |
| 99        | 407380       | Amortization of Wartsila Generators              | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 1         | 407382       | Amortization of CDA Settlement - Allocated       | 0                  | 73,674     | 73,674     | 0                      | 48,175     | 48,175     | 0                 | 25,499     | 25,499     |
| 99        | 407382       | Amortization of CDA Settlement - Direct          | 15,258             | 0          | 15,258     | 12,677                 | 0          | 12,677     | 2,581             | 0          | 2,581      |
| 99        | 407391       | Amortization of Spokane River TDG                | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407395       | Optional Renewable Power Revenue Offset          | 16,604             | 0          | 16,604     | 12,717                 | 0          | 12,717     | 3,887             | 0          | 3,887      |
| 99        | 407403       | Amortization of Dissallowed K.F. Plant           | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407405       | Amortization of Boulder Park Write Off - Idaho   | (9,357)            | 0          | (9,357)    | 0                      | 0          | 0          | (9,357)           | 0          | (9,357)    |
| 99        | 407420       | Amortization of CS2 Levelized Return             | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407427       | Colstrip Regulatory Deferral                     | (191,996)          | 0          | (191,996)  | 0                      | 0          | 0          | (191,996)         | 0          | (191,996)  |
| 99        | 407450/40749 | Amortization of BPA Residential Exchange Credit  | (172,551)          | 0          | (172,551)  | (123,249)              | 0          | (123,249)  | (49,302)          | 0          | (49,302)   |
| 99        | 407455       | Amortization of Colstrip Refund                  | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407460       | Amortization of Deferred CS2 & COLSTRIP O&M      | (302,092)          | 0          | (302,092)  | 0                      | 0          | 0          | (302,092)         | 0          | (302,092)  |
| 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              | 11,117             | 0          | 11,117     | 11,117                 | 0          | 11,117     | 0                 | 0          | 0          |
| 1         | 407495       | Optional Renew Solar Project Offset              | 0                  | (702)      | (702)      | 0                      | (459)      | (459)      | 0                 | (243)      | (243)      |
| 99        | 407496       | Def Palouse Wind & Thornton Sw St                | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| 99        | 407497       | Amortization of BPA Settlement                   | 0                  | 0          | 0          | 0                      | 0          | 0          | 0                 | 0          | 0          |
| E-OTX     |              | Taxes Other Than FIT--Prod & Trans               | 0                  | 2,039,149  | 2,039,149  | 0                      | 1,333,400  | 1,333,400  | 0                 | 705,749    | 705,749    |
|           |              | TOTAL P/T DEPR/AMRT/NON-FIT TAXES                | 265,375            | 5,889,624  | 6,154,999  | 300,489                | 3,851,225  | 4,151,714  | (35,114)          | 2,038,399  | 2,003,285  |
|           |              | TOTAL PRODUCTION & TRANSMISSION EXPENSES         | 1,357,179          | 35,681,239 | 37,038,418 | 755,929                | 23,331,961 | 24,087,890 | 601,250           | 12,349,278 | 12,950,528 |

|                                     |         |  | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------------------------|---------|--|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| Ref/Basis                           | Account | Description                                      | Direct             | Allocated | Total      | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| DISTRIBUTION EXPENSES:              |         |  |                    |           |            |                        |           |           |                   |           |           |
| OPERATION:                          |         |  |                    |           |            |                        |           |           |                   |           |           |
| 3                                   | 580000  | Supervision & Engineering                        | 48,681             | 283,264   | 331,945    | 32,071                 | 182,493   | 214,564   | 16,610            | 100,771   | 117,381   |
| 3                                   | 582000  | Station Expense                                  | 108,967            | 3,977     | 112,944    | 42,328                 | 2,562     | 44,890    | 66,639            | 1,415     | 68,054    |
| 3                                   | 583000  | Overhead Line Expense                            | 134,603            | 64,171    | 198,774    | 96,854                 | 41,342    | 138,196   | 37,749            | 22,829    | 60,578    |
| 3                                   | 584000  | Underground Line Expense                         | 165,347            | 0         | 165,347    | 88,310                 | 0         | 88,310    | 77,037            | 0         | 77,037    |
| 3                                   | 584100  | Energy Storage Equipment                         | 0                  | 0         | 0          | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 3                                   | 585000  | Street Light & Signal System Operation Expense   | 5,612              | 0         | 5,612      | 5,582                  | 0         | 5,582     | 30                | 0         | 30        |
| 3                                   | 586000  | Meter Expense                                    | 163,445            | 8,492     | 171,937    | 145,715                | 5,471     | 151,186   | 17,730            | 3,021     | 20,751    |
| 3                                   | 587000  | Customer Installations Expense                   | 78,859             | 6,932     | 85,791     | 63,739                 | 4,466     | 68,205    | 15,120            | 2,466     | 17,586    |
| 3                                   | 588000  | Miscellaneous Distribution Expense               | 306,500            | 446,141   | 752,641    | 226,637                | 287,426   | 514,063   | 79,863            | 158,715   | 238,578   |
| 3                                   | 589000  | Rent   | 0                  | 27,753    | 27,753     | 0                      | 17,880    | 17,880    | 0                 | 9,873     | 9,873     |
| MAINTENANCE:                        |         |  |                    |           |            |                        |           |           |                   |           |           |
| 3                                   | 590000  | Supervision & Engineering                        | 14,306             | 56,369    | 70,675     | 9,152                  | 36,316    | 45,468    | 5,154             | 20,053    | 25,207    |
| 3                                   | 591000  | Structures                                       | (23,429)           | 0         | (23,429)   | (10,984)               | 0         | (10,984)  | (12,445)          | 0         | (12,445)  |
| 3                                   | 592000  | Station Equipment                                | 108,570            | 9,507     | 118,077    | 70,257                 | 6,125     | 76,382    | 38,313            | 3,382     | 41,695    |
| 3                                   | 592200  | Energy Storage Equipment                         | 0                  | 0         | 0          | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 3                                   | 593000  | Overhead Lines                                   | 664,491            | 5         | 664,496    | 385,522                | 3         | 385,525   | 278,969           | 2         | 278,971   |
| 3                                   | 594000  | Underground Lines                                | 49,556             | 0         | 49,556     | 22,792                 | 0         | 22,792    | 26,764            | 0         | 26,764    |
| 3                                   | 595000  | Line Transformers                                | 18,457             | 0         | 18,457     | 26,407                 | 0         | 26,407    | (7,950)           | 0         | (7,950)   |
| 3                                   | 596000  | Street Light & Signal System Maintenance Exp     | 11,414             | 0         | 11,414     | 10,462                 | 0         | 10,462    | 952               | 0         | 952       |
| 3                                   | 597000  | Meters   | 1,308              | 0         | 1,308      | 910                    | 0         | 910       | 398               | 0         | 398       |
| 3                                   | 598000  | Miscellaneous Distribution Expense               | 2,560              | 3,212     | 5,772      | (17,939)               | 2,069     | (15,870)  | 20,499            | 1,143     | 21,642    |
| TOTAL DISTRIBUTION OPERATING EXP    |         |  | 1,859,247          | 909,823   | 2,769,070  | 1,197,815              | 586,153   | 1,783,968 | 661,432           | 323,670   | 985,102   |
| E-DEPX                              |         | Depreciation Expense-Distribution                | 3,912,603          | 6,788     | 3,919,391  | 2,532,273              | 4,373     | 2,536,646 | 1,380,330         | 2,415     | 1,382,745 |
| E-AMTX                              |         | Amortization Expense-Franchises/Misc Intangibles | 2,986              | 0         | 2,986      | 2,986                  | 0         | 2,986     | 0                 | 0         | 0         |
| E-OTX                               |         | Taxes Other Than FIT--Distribution               | 3,991,870          | 0         | 3,991,870  | 3,952,602              | 0         | 3,952,602 | 39,268            | 0         | 39,268    |
| TOTAL DISTR DEPR/AMRT/NON-FIT TAXES |         |  | 7,907,459          | 6,788     | 7,914,247  | 6,487,861              | 4,373     | 6,492,234 | 1,419,598         | 2,415     | 1,422,013 |
| TOTAL DISTRIBUTION EXPENSES         |         |  | 9,766,706          | 916,611   | 10,683,317 | 7,685,676              | 590,526   | 8,276,202 | 2,081,030         | 326,085   | 2,407,115 |

|   |         |  | ***** SYSTEM ***** |                  |                  | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                  |                  |
|---|---------|--|--------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|
| Ref/Basis                                     | Account | Description                            | Direct             | Allocated        | Total            | Direct                 | Allocated        | Total            | Direct            | Allocated        | Total            |
| <b>CUSTOMER ACCOUNTS EXPENSES:</b>            |         |  |                    |                  |                  |                        |                  |                  |                   |                  |                  |
| 2   | 901000  | Supervision                            | 0                  | 15,220           | 15,220           | 0                      | 9,879            | 9,879            | 0                 | 5,341            | 5,341            |
| 2   | 902000  | Meter Reading Expenses                 | 182,344            | 20,149           | 202,493          | 161,741                | 13,078           | 174,819          | 20,603            | 7,071            | 27,674           |
| 2   | 903XXX  | Customer Records & Collection Expenses | 199,307            | 607,161          | 806,468          | 133,223                | 394,090          | 527,313          | 66,084            | 213,071          | 279,155          |
| 2   | 904000  | Uncollectible Accounts                 | (189)              | 0                | (189)            | (3,485)                | 0                | (3,485)          | 3,296             | 0                | 3,296            |
| 2   | 905000  | Misc Customer Accounts                 | 0                  | 56,097           | 56,097           | 0                      | 36,411           | 36,411           | 0                 | 19,686           | 19,686           |
| <b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>       |         |  | <b>381,462</b>     | <b>698,627</b>   | <b>1,080,089</b> | <b>291,479</b>         | <b>453,458</b>   | <b>744,937</b>   | <b>89,983</b>     | <b>245,169</b>   | <b>335,152</b>   |
| <b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>  |         |  |                    |                  |                  |                        |                  |                  |                   |                  |                  |
| E-908   | 908XXX  | Customer Assistance Expenses           | 2,469,395          | 18,604           | 2,487,999        | 1,753,687              | 12,075           | 1,765,762        | 715,708           | 6,529            | 722,237          |
| 2   | 909000  | Advertising                            | 9,312              | 78,794           | 88,106           | 9,312                  | 51,143           | 60,455           | 0                 | 27,651           | 27,651           |
| 2   | 910000  | Misc Customer Service & Info Exp       | 0                  | 6,002            | 6,002            | 0                      | 3,896            | 3,896            | 0                 | 2,106            | 2,106            |
| <b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>  |         |  | <b>2,478,707</b>   | <b>103,400</b>   | <b>2,582,107</b> | <b>1,762,999</b>       | <b>67,114</b>    | <b>1,830,113</b> | <b>715,708</b>    | <b>36,286</b>    | <b>751,994</b>   |
| <b>SALES EXPENSES:</b>                        |         |  |                    |                  |                  |                        |                  |                  |                   |                  |                  |
| 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                |
| <b>TOTAL SALES EXPENSES</b>                   |         |  | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>               | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>         |
| <b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b> |         |  |                    |                  |                  |                        |                  |                  |                   |                  |                  |
| 4   | 920000  | Salaries                               | 61,456             | 3,518,656        | 3,580,112        | 48,335                 | 2,413,622        | 2,461,957        | 13,121            | 1,105,034        | 1,118,155        |
| 4   | 921000  | Office Supplies & Expenses             | 455                | 335,560          | 336,015          | 455                    | 230,177          | 230,632          | 0                 | 105,383          | 105,383          |
| 4   | 922000  | Admin Exp Transferred--Credit          | 0                  | (8,317)          | (8,317)          | 0                      | (5,705)          | (5,705)          | 0                 | (2,612)          | (2,612)          |
| 4   | 923000  | Outside Services Employed              | 19,745             | 865,999          | 885,744          | 19,569                 | 594,032          | 613,601          | 176               | 271,967          | 272,143          |
| 4   | 924000  | Property Insurance Premium             | 0                  | 116,863          | 116,863          | 0                      | 80,162           | 80,162           | 0                 | 36,701           | 36,701           |
| 4   | 925XXX  | Injuries and Damages                   | 1,296              | 247,645          | 248,941          | 648                    | 169,872          | 170,520          | 648               | 77,773           | 78,421           |
| 4   | 926XXX  | Employee Pensions and Benefits         | 0                  | 125,012          | 125,012          | 0                      | 85,752           | 85,752           | 0                 | 39,260           | 39,260           |
| 4   | 927000  | Franchise Requirements                 | 100                | 0                | 100              | 0                      | 0                | 0                | 100               | 0                | 100              |
| 1   | 928000  | Regulatory Commission Expenses         | 290,177            | 286,646          | 576,823          | 218,481                | 187,438          | 405,919          | 71,696            | 99,208           | 170,904          |
| 4   | 930000  | Miscellaneous General Expenses         | 1,735              | 486,782          | 488,517          | 1,017                  | 333,908          | 334,925          | 718               | 152,874          | 153,592          |
| 4   | 931000  | Rents                                  | 350                | 35,876           | 36,226           | 0                      | 24,609           | 24,609           | 350               | 11,267           | 11,617           |
| 4   | 935000  | Maintenance of General Plant           | 109,953            | 1,075,885        | 1,185,838        | 83,530                 | 738,003          | 821,533          | 26,423            | 337,882          | 364,305          |
| <b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>    |         |  | <b>485,267</b>     | <b>7,086,607</b> | <b>7,571,874</b> | <b>372,035</b>         | <b>4,851,870</b> | <b>5,223,905</b> | <b>113,232</b>    | <b>2,234,737</b> | <b>2,347,969</b> |

|                                     |  |                 |
|-------------------------------------|--|-----------------|
| RESULTS OF OPERATIONS               |  | Report ID:      |
| <b>ELECTRIC OPERATING STATEMENT</b> |  | <b>E-OPS-1A</b> |
| For Month Ended September 30, 2019  |  |                 |
| Average of Monthly Averages Basis   |  |                 |

AVISTA UTILITIES

| Ref/Basis                              | Account | Description                                       | ***** SYSTEM ***** |            |             | ***** WASHINGTON ***** |            |             | ***** IDAHO ***** |            |             |
|--|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
|  |         |   | Direct             | Allocated  | Total       | Direct                 | Allocated  | Total       | Direct            | Allocated  | Total       |
| E-DEPX                                 |         | Depreciation Expense-General                      | 264,479            | 1,642,303  | 1,906,782   | 192,853                | 1,126,538  | 1,319,391   | 71,626            | 515,765    | 587,391     |
| E-AMTX                                 |         | Amortization Expense-General Plant - 303000       | 0                  | 33,729     | 33,729      | 0                      | 23,116     | 23,116      | 0                 | 10,613     | 10,613      |
| E-AMTX                                 |         | Amortization Expense-Miscellaneous IT Intangible  | 253,041            | 2,081,044  | 2,334,085   | 252,530                | 1,427,492  | 1,680,022   | 511               | 653,552    | 654,063     |
| E-AMTX                                 |         | Amortization Expense-General Plant - 390200, 3962 | 0                  | 3,958      | 3,958       | 0                      | 2,715      | 2,715       | 0                 | 1,243      | 1,243       |
| 99                                     | 407229  | Idaho Earnings Test Amortization                  | 0                  | 0          | 0           | 0                      | 0          | 0           | 0                 | 0          | 0           |
| 99                                     | 407230  | Tax Reform Amortization                           | (404,771)          | 0          | (404,771)   | 0                      | 0          | 0           | (404,771)         | 0          | (404,771)   |
| 99                                     | 407311  | Regulatory Debit - AFUDC Amortization             | 3,958              | 11,750     | 15,708      | 3,597                  | 7,898      | 11,495      | 361               | 3,852      | 4,213       |
| 99                                     | 407319  | AFUDC Equity DFIT Deferral                        | 230,133            | 0          | 230,133     | 154,624                | 0          | 154,624     | 75,509            | 0          | 75,509      |
| 99                                     | 407332  | Existing Meters Excess Deprec. Deferral           | 68,990             | 0          | 68,990      | 68,990                 | 0          | 68,990      | 0                 | 0          | 0           |
| 99                                     | 407414  | Regulatory Credit - Deferral - FISERVE            | (84,160)           | 0          | (84,160)    | (56,940)               | 0          | (56,940)    | (27,220)          | 0          | (27,220)    |
| 99                                     | 407436  | Regulatory Credit - AMI                           | (593,134)          | 0          | (593,134)   | (593,134)              | 0          | (593,134)   | 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      |         |   | (261,464)          | 3,772,784  | 3,511,320   | 22,520                 | 2,587,759  | 2,610,279   | (283,984)         | 1,185,025  | 901,041     |
| TOTAL ADMIN & GENERAL EXPENSES         |         |   | 223,803            | 10,859,391 | 11,083,194  | 394,555                | 7,439,629  | 7,834,184   | (170,752)         | 3,419,762  | 3,249,010   |
| TOTAL EXPENSES BEFORE FIT              |         |   | 14,207,857         | 48,259,268 | 62,467,125  | 10,890,638             | 31,882,688 | 42,773,326  | 3,317,219         | 16,376,580 | 19,693,799  |
| NET OPERATING INCOME (LOSS) BEFORE FIT |         |   |                    |            | 11,215,182  |                        |            | 8,148,164   |                   |            | 3,067,018   |
| E-FIT                                  |         | FEDERAL INCOME TAX                                |                    |            | (3,846,644) |                        |            | (2,580,687) |                   |            | (1,265,957) |
| E-FIT                                  |         | DEFERRED FEDERAL INCOME TAX                       |                    |            | 4,347,547   |                        |            | 3,044,576   |                   |            | 1,302,971   |
| E-FIT                                  |         | AMORTIZED ITC                                     |                    |            | (40,399)    |                        |            | (26,417)    |                   |            | (13,982)    |
| ELECTRIC NET OPERATING INCOME (LOSS)   |         |   |                    |            | 10,754,678  |                        |            | 7,710,692   |                   |            | 3,043,986   |

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% | 64.425% | 35.575% |
| E-ALL | 4  | Jurisdictional 4-Factor Ratio         | 100.000% | 68.595% | 31.405% |
| E-ALL | 99 | Not Allocated                         | 0.000%   | 0.000%  | 0.000%  |

|   |                 |
|---|-----------------|
| <b>RESULTS OF OPERATIONS</b>                | Report ID:      |
| <b>ELECTRIC ALLOCATION OF OTHER REVENUE</b> | <b>E-456-1A</b> |
| For Month Ended September 30, 2019          |                 |
| Average of Monthly Averages Basis           |                 |

AVISTA UTILITIES

| Ref/Basis                | Account | Description                          | ***** SYSTEM ***** |                  |                  | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                  |                  |
|--------------------------|---------|--------------------------------------|--------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|------------------|------------------|
|                          |         |                                      | Direct             | Allocated        | Total            | Direct                 | Allocated        | Total            | Direct            | Allocated        | Total            |
| 1                        | 456000  | Other Electric Rev-Miscellaneous     | 5,527              | 49,615           | 55,142           | 5,427                  | 32,443           | 37,870           | 100               | 17,172           | 17,272           |
| 1                        | 456010  | Other Electric Rev-Financial         | 0                  | 212,303          | 212,303          | 0                      | 138,825          | 138,825          | 0                 | 73,478           | 73,478           |
| 1                        | 456015  | Other Electric Rev-CT Fuel Sales     | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0                | 0                |
| 1                        | 456016  | Other Electric Rev-Resource Opt      | 0                  | 114,236          | 114,236          | 0                      | 74,699           | 74,699           | 0                 | 39,537           | 39,537           |
| 1                        | 456017  | Other Electric Rev-Non Resource      | 0                  | 5,778            | 5,778            | 0                      | 3,778            | 3,778            | 0                 | 2,000            | 2,000            |
| 1                        | 456018  | Other Electric Rev-Extraction        | 0                  | 26,899           | 26,899           | 0                      | 17,589           | 17,589           | 0                 | 9,310            | 9,310            |
| 1                        | 456020  | Other Electric Rev-Sale of Excess    | 0                  | 453              | 453              | 0                      | 296              | 296              | 0                 | 157              | 157              |
| 1                        | 456030  | Other Electric Rev-Clearwater        | (10,000)           | 100,000          | 90,000           | 0                      | 65,390           | 65,390           | (10,000)          | 34,610           | 24,610           |
| 1                        | 456100  | Transmission Revenue of Others       | 0                  | 830,532          | 830,532          | 0                      | 543,085          | 543,085          | 0                 | 287,447          | 287,447          |
| 1                        | 456120  | Parallel Capacity Support Revenue    | 0                  | 77,000           | 77,000           | 0                      | 50,350           | 50,350           | 0                 | 26,650           | 26,650           |
| 1                        | 456130  | Ancillary Services Revenue           | 0                  | 185,287          | 185,287          | 0                      | 121,159          | 121,159          | 0                 | 64,128           | 64,128           |
| 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           | 109,626            | 0                | 109,626          | 109,626                | 0                | 109,626          | 0                 | 0                | 0                |
| 1                        | 456328  | Residential Decoupling Deferral      | 1,047,865          | 0                | 1,047,865        | 1,043,394              | 0                | 1,043,394        | 4,471             | 0                | 4,471            |
| 1                        | 456329  | Amortization Res Decoupling Deferral | 291,579            | 0                | 291,579          | 170,320                | 0                | 170,320          | 121,259           | 0                | 121,259          |
| 1                        | 456338  | Non-res Decoupling Deferred Rev      | 671,641            | 0                | 671,641          | 790,685                | 0                | 790,685          | (119,044)         | 0                | (119,044)        |
| 1                        | 456339  | Amortization Non-res Decoupling      | (135,488)          | 0                | (135,488)        | (89,173)               | 0                | (89,173)         | (46,315)          | 0                | (46,315)         |
| 1                        | 456380  | Other Electric Revenue-Clearwater    | 25,361             | 0                | 25,361           | 0                      | 0                | 0                | 25,361            | 0                | 25,361           |
| 1                        | 456700  | Other Electric Rev-Low Voltage       | 13,190             | 0                | 13,190           | 8,958                  | 0                | 8,958            | 4,232             | 0                | 4,232            |
| 1                        | 456705  | Low Voltage B on A                   | 0                  | 139,973          | 139,973          | 0                      | 91,528           | 91,528           | 0                 | 48,445           | 48,445           |
| 1                        | 456710  | Other Electric Revenue-Transmission  | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0                | 0                |
| 1                        | 456711  | Other Electric Rev Bookout Off       | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0                | 0                |
| 1                        | 456720  | Other Elec Rev-Turbine Gas Bookout   | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0                | 0                |
| 1                        | 456730  | Other Elec Rev-Intraco Thermal       | 0                  | 3,725,958        | 3,725,958        | 0                      | 2,436,404        | 2,436,404        | 0                 | 1,289,554        | 1,289,554        |
| <b>TOTAL ACCOUNT 456</b> |         |                                      | <b>2,019,301</b>   | <b>5,468,034</b> | <b>7,487,335</b> | <b>2,039,237</b>       | <b>3,575,546</b> | <b>5,614,783</b> | <b>(19,936)</b>   | <b>1,892,488</b> | <b>1,872,552</b> |

ALLOCATION RATIOS:

|       |   |                               |          |         |         |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.390% | 34.610% |
|-------|---|-------------------------------|----------|---------|---------|

|   |                 |
|---|-----------------|
| RESULTS OF OPERATIONS                               | Report ID:      |
| <b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b> | <b>E-555-1A</b> |
| For Month Ended September 30, 2019                  |                 |
| Average of Monthly Averages Basis                   |                 |

AVISTA UTILITIES

| Ref/Basis         | Account      | Description                          | ***** SYSTEM ***** |           |            | ***** WASHINGTON ***** |           |           | ***** IDAHO ***** |           |           |
|-------------------|--------------|--------------------------------------|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
|                   |              |                                      | Direct             | Allocated | Total      | Direct                 | Allocated | Total     | Direct            | Allocated | Total     |
| 1                 | 55500/555100 | Purchased Power                      | 0                  | 8,921,300 | 8,921,300  | 0                      | 5,833,638 | 5,833,638 | 0                 | 3,087,662 | 3,087,662 |
| 1                 | 555030       | Pwr Sup Exp - Clearwater Incremental | 0                  | 0         | 0          | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 1                 | 555040       | Purchased Power - A.N.               | 0                  | 146,536   | 146,536    | 0                      | 95,820    | 95,820    | 0                 | 50,716    | 50,716    |
| 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         | 615,146            | 0         | 615,146    | 0                      | 0         | 0         | 615,146           | 0         | 615,146   |
| 1                 | 555550       | Non Monetary - Exchange Power        | 0                  | 44,889    | 44,889     | 0                      | 29,353    | 29,353    | 0                 | 15,536    | 15,536    |
| 1                 | 555690       | Generation Other - Lancaster         | 0                  | 0         | 0          | 0                      | 0         | 0         | 0                 | 0         | 0         |
| 1                 | 555700       | Bookout Purchases                    | 0                  | 459,536   | 459,536    | 0                      | 300,491   | 300,491   | 0                 | 159,045   | 159,045   |
| 1                 | 555710       | Intercompany Purchase                | 0                  | 185,287   | 185,287    | 0                      | 121,159   | 121,159   | 0                 | 64,128    | 64,128    |
| TOTAL ACCOUNT 555 |              |                                      | 615,146            | 9,757,548 | 10,372,694 | 0                      | 6,380,461 | 6,380,461 | 615,146           | 3,377,087 | 3,992,233 |

ALLOCATION RATIOS:

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

|   |                 |
|---|-----------------|
| RESULTS OF OPERATIONS                                     | Report ID:      |
| <b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b> | <b>E-557-1A</b> |
| For Month Ended September 30, 2019                        |                 |
| Average of Monthly Averages Basis                         |                 |

AVISTA UTILITIES

| Ref/Basis         | Account | Description                                | ***** SYSTEM ***** |             |             | ***** WASHINGTON ***** |             |             | ***** IDAHO ***** |             |             |
|-------------------|---------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
|                   |         |  | Direct             | Allocated   | Total       | Direct                 | Allocated   | Total       | Direct            | Allocated   | Total       |
| 1                 | 557000  | Other Expenses                             | 2,191              | 555,375     | 557,566     | 2,191                  | 363,160     | 365,351     | 0                 | 192,215     | 192,215     |
| 1                 | 557010  | Other Power Supply Expense - Financial     | 0                  | 1,357,180   | 1,357,180   | 0                      | 887,460     | 887,460     | 0                 | 469,720     | 469,720     |
| 1                 | 557018  | Merchandise Processing Fee                 | 0                  | 4,701       | 4,701       | 0                      | 3,074       | 3,074       | 0                 | 1,627       | 1,627       |
| 1                 | 557150  | Fuel - Economic Dispatch                   | 0                  | (3,120,736) | (3,120,736) | 0                      | (2,040,649) | (2,040,649) | 0                 | (1,080,087) | (1,080,087) |
| 1                 | 557160  | Power Supply Expense - Miscellaneous       | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557161  | Unbilled Add-Ons                           | 95,630             | 0           | 95,630      | 0                      | 0           | 0           | 95,630            | 0           | 95,630      |
| 1                 | 557165  | Other Resource Costs-CAISO Charges         | 0                  | 10,439      | 10,439      | 0                      | 6,826       | 6,826       | 0                 | 3,613       | 3,613       |
| 1                 | 557170  | Broker Fees - Power                        | 0                  | 25,426      | 25,426      | 0                      | 16,626      | 16,626      | 0                 | 8,800       | 8,800       |
| 1                 | 557171  | REC Broker Fees                            | 0                  | 6,703       | 6,703       | 0                      | 4,383       | 4,383       | 0                 | 2,320       | 2,320       |
| 1                 | 557172  | Trade Reporting                            | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557200  | Nez Perce                                  | 68,223             | 0           | 68,223      | 41,458                 | 0           | 41,458      | 26,765            | 0           | 26,765      |
| 99                | 557280  | Washington ERM Deferred                    | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557270  | Other Power Supply Expense - Other Exp     | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557290  | Washington ERM Amortization                | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557312  | Lancaster Power Supply Expense Deferred    | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557322  | RECs Power Supply Expense Deferred         | 70,681             | 0           | 70,681      | 70,681                 | 0           | 70,681      | 0                 | 0           | 0           |
| 99                | 557324  | Def Power Supply Exp-REC Amort             | (111,872)          | 0           | (111,872)   | (111,872)              | 0           | (111,872)   | 0                 | 0           | 0           |
| 99                | 557331  | Reardan Wind Costs                         | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 99                | 557380  | Idaho PCA Deferred                         | 438,775            | 0           | 438,775     | 0                      | 0           | 0           | 438,775           | 0           | 438,775     |
| 99                | 557390  | Idaho PCA Amortization                     | (779,154)          | 0           | (779,154)   | 0                      | 0           | 0           | (779,154)         | 0           | (779,154)   |
| 1                 | 557395  | Optional Renewable Power Expense Offset    | 0                  | 48          | 48          | 0                      | 31          | 31          | 0                 | 17          | 17          |
| 1                 | 557610  | Other Expenses - Exposure                  | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557700  | Turbine Gas Bookout Expense                | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557711  | Turbine Gas Bookout Offset                 | 0                  | 0           | 0           | 0                      | 0           | 0           | 0                 | 0           | 0           |
| 1                 | 557730  | Other Power Exp - Intracompany Thermal Gas | 0                  | 5,133,970   | 5,133,970   | 0                      | 3,357,103   | 3,357,103   | 0                 | 1,776,867   | 1,776,867   |
| TOTAL ACCOUNT 557 |         |  | (215,526)          | 3,973,106   | 3,757,580   | 2,458                  | 2,598,014   | 2,600,472   | (217,984)         | 1,375,092   | 1,157,108   |

ALLOCATION RATIOS:

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



|  |                 |
|--|-----------------|
| RESULTS OF OPERATIONS                                      | Report ID:      |
| <b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b> | <b>E-908-1A</b> |
| For Month Ended September 30, 2019                         |                 |
| Average of Monthly Averages Basis                          |                 |

AVISTA UTILITIES

| Ref/Basis | Account | Description                                 | ***** SYSTEM ***** |               |                  | ***** WASHINGTON ***** |               |                  | ***** IDAHO ***** |              |
|-----------|---------|---|--------------------|---------------|------------------|------------------------|---------------|------------------|-------------------|--------------|
|           |         |   | Direct             | Allocated     | Total            | Direct                 | Allocated     | Total            | Direct            | Allocated    |
| 2         | 908000  | Customer Assistance Expense                 | 21,175             | 18,604        | 39,779           | 18,534                 | 12,075        | 30,609           | 2,641             | 6,529        |
| 99        | 908600  | Public Purpose Tariff Rider Expense Offset  | 2,693,118          | 0             | 2,693,118        | 1,880,565              | 0             | 1,880,565        | 812,553           | 0            |
| 99        | 908610  | Limited Income Tax Refund Program           | 51,621             | 0             | 51,621           | 51,621                 | 0             | 51,621           | 0                 | 0            |
| 99        | 908690  | Unbilled Public Purpose Tariff Amortization | (296,519)          | 0             | (296,519)        | (197,033)              | 0             | (197,033)        | (99,486)          | 0            |
| 99        | 908990  | DSM Amortization                            | 0                  | 0             | 0                | 0                      | 0             | 0                | 0                 | 0            |
|           |         | <b>TOTAL ACCOUNT 908</b>                    | <b>2,469,395</b>   | <b>18,604</b> | <b>2,487,999</b> | <b>1,753,687</b>       | <b>12,075</b> | <b>1,765,762</b> | <b>715,708</b>    | <b>6,529</b> |

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

9,170

812,553

0

(99,486)

0

722,237

|   |                               |
|---|-------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>E-INT-1A</b> |
| <b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>                              |                               |
| For Month Ended September 30, 2019<br>Average of Monthly Averages 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                          | 2,541,452,749 | 1,710,298,096 | 831,154,653 |
|           | Interest Deduction for FIT Calculation | 69,774,069    | 47,050,301    | 22,723,768  |
| 1         | AMA Actual Debt Ratio                  |               |               |             |
| 2         | AMA Actual Debt Cost                   |               |               |             |

|   |                               |
|---|-------------------------------|
| <b>RESULTS OF OPERATIONS</b>  | Report ID:<br><b>E-FIT-1A</b> |
| <b>ELECTRIC FEDERAL INCOME TAXES</b><br>For Month Ended September 30, 2019<br>Average of Monthly Averages Basis |                               |

AVISTA UTILITIES

| Ref/Basis | Description                                   | System       | Washington   | Idaho       |
|-----------|---|--------------|--------------|-------------|
|           | Calculation of Taxable Operating Income:      |              |              |             |
| E-OPS     | Operating Revenue                             | 73,682,307   | 50,921,490   | 22,760,817  |
| E-OPS     | Less: Operating & Maintenance Expense         | 44,886,559   | 29,519,099   | 15,367,460  |
| E-OPS     | Less: Book Deprec/Amort and Reg Amortizations | 11,549,547   | 7,968,225    | 3,581,322   |
| E-OTX     | Less: Taxes Other than FIT                    | 6,031,019    | 5,286,002    | 745,017     |
|           | Net Operating Income Before FIT               | 11,215,182   | 8,148,164    | 3,067,018   |
| E-INT     | Less: Monthly Interest Expense                | 5,814,505    | 3,920,858    | 1,893,647   |
| E-OPS     | Less: Colstrip 3 AFUDC Reallocation Adj       | 0            | (11,880)     | 11,880      |
| E-OTX     | Less: ID ITC Deferred & Amortization          | (266,997)    | 0            | (266,997)   |
| E-SCM     | Plus: Schedule M Adjustments                  | (23,451,033) | (16,528,171) | (6,922,862) |
|           | Taxable Net Operating Income                  | (18,317,353) | (12,288,985) | (6,028,368) |
|           | Tax Rate                                      | 21.00%       | 21.00%       | 21.00%      |
|           | Federal Income Tax                            | (3,846,644)  | (2,580,687)  | (1,265,957) |
| 1         | Production Tax Credit                         | 0            | 0            | 0           |
| 1         | Investment Tax Credit *                       | 0            | 0            | 0           |
|           | Total Net Federal Income Tax                  | (3,846,644)  | (2,580,687)  | (1,265,957) |
| E-DTE     | Deferred FIT                                  | 4,347,547    | 3,044,576    | 1,302,971   |
| 1         | 411400 Amortized Investment Tax Credit        | (40,399)     | (26,417)     | (13,982)    |
|           | Total Net FIT/Deferred FIT                    | 460,504      | 437,472      | 23,032      |

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

|  |                 |
|--|-----------------|
| RESULTS OF OPERATIONS                  | Report ID:      |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b> | <b>E-SCM-1A</b> |
| For Month Ended September 30, 2019     |                 |
| Average of Monthly Averages Basis      |                 |

AVISTA UTILITIES

|           |  |             | ***** SYSTEM ***** |              |             | ***** WASHINGTON ***** |             |           | ***** IDAHO ***** |             |  |
|-----------|--|-------------|--------------------|--------------|-------------|------------------------|-------------|-----------|-------------------|-------------|--|
| Ref/Basis | Description                                    | Direct      | Allocated          | Total        | Direct      | Allocated              | Total       | Direct    | Allocated         | Total       |  |
|           | 997000 Book Depreciation & Amortization        | 5,256,357   | 7,525,931          | 12,782,288   | 3,370,496   | 5,041,662              | 8,412,158   | 1,885,861 | 2,484,269         | 4,370,130   |  |
| 12        | 997001 Contributions In Aid of Construction    | 0           | 715,465            | 715,465      | 0           | 480,921                | 480,921     | 0         | 234,544           | 234,544     |  |
| 12        | 997002 Injuries and Damages                    | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 99        | 997004 Boulder Park Write Off                  | (9,357)     | 0                  | (9,357)      | 0           | 0                      | 0           | (9,357)   | 0                 | (9,357)     |  |
| 12        | 997005 FAS106 Current Retiree Medical Accrual  | 0           | 100,906            | 100,906      | 0           | 67,827                 | 67,827      | 0         | 33,079            | 33,079      |  |
| 99        | 997007 Idaho PCA                               | (340,379)   | 0                  | (340,379)    | 0           | 0                      | 0           | (340,379) | 0                 | (340,379)   |  |
| 12        | 997009 Rathdrum Turbine Lease                  | 0           | (2,819)            | (2,819)      | 0           | (1,895)                | (1,895)     | 0         | (924)             | (924)       |  |
| 12        | 997016 Redemption Expense Amortization         | 0           | 78,882             | 78,882       | 0           | 53,023                 | 53,023      | 0         | 25,859            | 25,859      |  |
| 99        | 997017 Amort - Invest in Exch Pwr (405.9)      | (392)       | 0                  | (392)        | (392)       | 0                      | (392)       | 0         | 0                 | 0           |  |
| 99        | 997018 DSM Tariff Rider                        | 298,306     | 0                  | 298,306      | 14,499      | 0                      | 14,499      | 283,807   | 0                 | 283,807     |  |
| 12        | 997020 FAS87 Current Pension Accrual           | 0           | (8,264,512)        | (8,264,512)  | 0           | (5,555,240)            | (5,555,240) | 0         | (2,709,272)       | (2,709,272) |  |
| 99        | 997024 Kettle Falls Disallowance               | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 12        | 997027 Uncollectibles                          | 0           | (252,923)          | (252,923)    | 0           | (170,010)              | (170,010)   | 0         | (82,913)          | (82,913)    |  |
| 99        | 997031 Decoupling Mechanism                    | (1,985,223) | 0                  | (1,985,223)  | (2,024,852) | 0                      | (2,024,852) | 39,629    | 0                 | 39,629      |  |
| 12        | 997032 Interest Rate Swaps                     | 0           | (9,240,174)        | (9,240,174)  | 0           | (6,211,060)            | (6,211,060) | 0         | (3,029,114)       | (3,029,114) |  |
| 99        | 997033 BPA Residential Exchange                | 27,021      | 0                  | 27,021       | 11,785      | 0                      | 11,785      | 15,236    | 0                 | 15,236      |  |
| 99        | 997034 Montana Hydro Settlement                | 414,500     | 0                  | 414,500      | 271,042     | 0                      | 271,042     | 143,458   | 0                 | 143,458     |  |
| 99        | 997035 Leases                                  | 0           | (14,839)           | (14,839)     | 0           | (10,179)               | (10,179)    | 0         | (4,660)           | (4,660)     |  |
| 99        | 997043 Washington Deferred Power Costs         | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 12        | 997044 Non-Monetary Power Costs                | 0           | 44,888             | 44,888       | 0           | 30,173                 | 30,173      | 0         | 14,715            | 14,715      |  |
| 12        | 997045 Section 199 Manufacturing Deduction     | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 99        | 997046 Nez Perce Settlement                    | 68,223      | 0                  | 68,223       | 41,458      | 0                      | 41,458      | 26,765    | 0                 | 26,765      |  |
| 12        | 997048 AFUDC                                   | 0           | 329,184            | 329,184      | 0           | 221,271                | 221,271     | 0         | 107,913           | 107,913     |  |
| 12        | 997049 Tax Depreciation                        | 0           | (13,493,618)       | (13,493,618) | 0           | (9,070,140)            | (9,070,140) | 0         | (4,423,478)       | (4,423,478) |  |
| 12        | 997052 Noxon Spill                             | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 99        | 997054 Spokane River Relicensing               | 6,561       | 0                  | 6,561        | 6,078       | 0                      | 6,078       | 483       | 0                 | 483         |  |
| 99        | 997059 Spokane River Relicensing PME           | 6,110       | 0                  | 6,110        | 3,860       | 0                      | 3,860       | 2,250     | 0                 | 2,250       |  |
| 12        | 997061 CDA Fund Settlement                     | 0           | 33,333             | 33,333       | 0           | 22,406                 | 22,406      | 0         | 10,927            | 10,927      |  |
| 12        | 997063 CDA Lake Settlement                     | 15,258      | 73,674             | 88,932       | 12,677      | 49,522                 | 62,199      | 2,581     | 24,152            | 26,733      |  |
| 99        | 997065 Amortization - Unbilled Revenue Add-Ins | (106,562)   | 0                  | (106,562)    | (167,589)   | 0                      | (167,589)   | 61,027    | 0                 | 61,027      |  |
| 12        | 997072 CDA Fund Settlement-Prepayment          | 0           | 166,666            | 166,666      | 0           | 108,983                | 108,983     | 0         | 57,683            | 57,683      |  |
| 12        | 997080 Book Transportation Depreciation        | 0           | 59,904             | 59,904       | 0           | 40,266                 | 40,266      | 0         | 19,638            | 19,638      |  |
| 12        | 997081 Deferred Compensation                   | 0           | (155,979)          | (155,979)    | 0           | (104,846)              | (104,846)   | 0         | (51,133)          | (51,133)    |  |
| 4         | 997082 Meal Disallowances                      | 0           | 34,258             | 34,258       | 0           | 23,499                 | 23,499      | 0         | 10,759            | 10,759      |  |
| 12        | 997083 Paid Time Off                           | 0           | 40,181             | 40,181       | 0           | 27,009                 | 27,009      | 0         | 13,172            | 13,172      |  |
| 12        | 997084 Customer Uncollectibles                 | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 99        | 997088 Deferred O&M Colstrip & CS2             | (311,363)   | 0                  | (311,363)    | 0           | 0                      | 0           | (311,363) | 0                 | (311,363)   |  |
| 99        | 997095 WA REC Deferral                         | (41,191)    | 0                  | (41,191)     | (41,191)    | 0                      | (41,191)    | 0         | 0                 | 0           |  |
| 12        | 997096 CDA Settlement Costs                    | 0           | 2,727              | 2,727        | 0           | 1,833                  | 1,833       | 0         | 894               | 894         |  |
| 99        | 997098 Provision for Rate Refund               | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 12        | 997099 Kettle Falls Diesel Leak                | 0           | (29,727)           | (29,727)     | 0           | (19,982)               | (19,982)    | 0         | (9,745)           | (9,745)     |  |
| 99        | 997100 WA REC Amort                            | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 12        | 997101 Repairs 481 (a)                         | 0           | (2,142,048)        | (2,142,048)  | 0           | (1,439,842)            | (1,439,842) | 0         | (702,206)         | (702,206)   |  |
| 99        | 997102 Amort Idaho Earnings Test (254229)      | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |
| 99        | 997103 Def Project Compass                     | 55,716      | 0                  | 55,716       | 0           | 0                      | 0           | 55,716    | 0                 | 55,716      |  |
| 99        | 997104 Spokane River TDG                       | 9,769       | 0                  | 9,769        | 0           | 0                      | 0           | 9,769     | 0                 | 9,769       |  |
| 99        | 997107 MDM System                              | (1,275,820) | 0                  | (1,275,820)  | (1,275,820) | 0                      | (1,275,820) | 0         | 0                 | 0           |  |
| 12        | 997108 Provision for Rate Refund-Tax Reform    | 0           | 0                  | 0            | 0           | 0                      | 0           | 0         | 0                 | 0           |  |

|  |                 |
|--|-----------------|
| RESULTS OF OPERATIONS                  | Report ID:      |
| <b>ELECTRIC SCHEDULE M ADJUSTMENTS</b> | <b>E-SCM-1A</b> |
| For Month Ended September 30, 2019     |                 |
| Average of Monthly Averages Basis      |                 |

AVISTA UTILITIES

| Ref/Basis | Description                          | ***** SYSTEM ***** |                     |                     | ***** WASHINGTON ***** |                     |                     | ***** IDAHO ***** |                    |                    |
|-----------|--------------------------------------|--------------------|---------------------|---------------------|------------------------|---------------------|---------------------|-------------------|--------------------|--------------------|
|           |                                      | Direct             | Allocated           | Total               | Direct                 | Allocated           | Total               | Direct            | Allocated          | Total              |
| 99        | 997109 Tax Reform Amortization       | (461,157)          | 0                   | (461,157)           | 0                      | 0                   | 0                   | (461,157)         | 0                  | (461,157)          |
| 99        | 997110 FISERVE                       | (84,160)           | 0                   | (84,160)            | (56,940)               | 0                   | (56,940)            | (27,220)          | 0                  | (27,220)           |
| 12        | 997111 Capitalized Transportation    | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 12        | 997112 AFUDC Equity Tax Flow Through | 0                  | (304,267)           | (304,267)           | 0                      | (204,522)           | (204,522)           | 0                 | (99,745)           | (99,745)           |
| 12        | 997113 AFUDC Equity CWIP             | 0                  | (340,065)           | (340,065)           | 0                      | (228,585)           | (228,585)           | 0                 | (111,480)          | (111,480)          |
| 12        | 997114 AFUDC Debt CWIP               | 0                  | 0                   | 0                   | 0                      | 0                   | 0                   | 0                 | 0                  | 0                  |
| 99        | 997115 AFUDC Equity DFIT Deferral    | 230,133            | 0                   | 230,133             | 154,624                | 0                   | 154,624             | 75,509            | 0                  | 75,509             |
| 99        | 997117 Colstrip Plant Adjustment     | (188,411)          | 0                   | (188,411)           | 0                      | 0                   | 0                   | (188,411)         | 0                  | (188,411)          |
|           | <b>TOTAL SCHEDULE M ADJUSTMENTS</b>  | <b>3,297,869</b>   | <b>(25,034,972)</b> | <b>(23,451,033)</b> | <b>319,735</b>         | <b>(16,847,906)</b> | <b>(16,528,171)</b> | <b>1,264,204</b>  | <b>(8,187,066)</b> | <b>(6,922,862)</b> |

ALLOCATION RATIOS:

|       |    |   |          |         |         |
|-------|----|---|----------|---------|---------|
| E-ALL | 4  | Jurisdictional 4-Factor Ratio           | 100.000% | 68.595% | 31.405% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.218% | 32.782% |
| E-ALL | 99 | Not Allocated                           | 0.000%   | 0.000%  | 0.000%  |

|  |                 |
|--|-----------------|
| RESULTS OF OPERATIONS                        | Report ID:      |
| <b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b> | <b>E-DTE-1A</b> |
| For Month Ended September 30, 2019           |                 |
| Average of Monthly Averages 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                  | 3,556,271 | 3,556,271 | 0                      | 2,390,454 | 2,390,454 | 0                 | 1,165,817 | 1,165,817 |
| 99  | 410100  | Deferred Federal Income Tax Expense - Washin   | 614,090            | 0         | 614,090   | 614,090                | 0         | 614,090   | 0                 | 0         | 0         |
| 99  | 410100  | Deferred Federal Income Tax Expense - Idaho    | 143,364            | 0         | 143,364   | 0                      | 0         | 0         | 143,364           | 0         | 143,364   |
|   | 410100  | Total  | 757,454            | 3,556,271 | 4,313,725 | 614,090                | 2,390,454 | 3,004,544 | 143,364           | 1,165,817 | 1,309,181 |
| 12  | 411100  | Deferred Federal Income Tax Expense - Allocate | 0                  | 20,150    | 20,150    | 0                      | 13,544    | 13,544    | 0                 | 6,606     | 6,606     |
| 99  | 411100  | Deferred Federal Income Tax Expense - Washin   | 26,488             | 0         | 26,488    | 26,488                 | 0         | 26,488    | 0                 | 0         | 0         |
| 99  | 411100  | Deferred Federal Income Tax Expense - Idaho    | (12,816)           | 0         | (12,816)  | 0                      | 0         | 0         | (12,816)          | 0         | (12,816)  |
|   | 411100  | Total  | 13,672             | 20,150    | 33,822    | 26,488                 | 13,544    | 40,032    | (12,816)          | 6,606     | (6,210)   |
| Total Deferred Federal Income Tax Expense |         |  | 771,126            | 3,576,421 | 4,347,547 | 640,578                | 2,403,998 | 3,044,576 | 130,548           | 1,172,423 | 1,302,971 |

|       |    |   |          |         |         |
|-------|----|---|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.218% | 32.782% |
| E-ALL | 99 | Not Allocated                           | 0.000%   | 0.000%  | 0.000%  |

|                                      |                 |
|--------------------------------------|-----------------|
| RESULTS OF OPERATIONS                | Report ID:      |
| <b>ELECTRIC TAXES OTHER THAN FIT</b> | <b>E-OTX-1A</b> |
| For Month Ended September 30, 2019   |                 |
| Average of Monthly Averages Basis    |                 |

AVISTA UTILITIES

| Ref/Basis                                  | Account | Description                               | ***** SYSTEM ***** |                  |                  | ***** WASHINGTON ***** |                  |                  | ***** IDAHO ***** |                |                |
|--|---------|---|--------------------|------------------|------------------|------------------------|------------------|------------------|-------------------|----------------|----------------|
|  |         |   | Direct             | Allocated        | Total            | Direct                 | Allocated        | Total            | Direct            | Allocated      | Total          |
| <b>PRODUCTION &amp; TRANSMISSION</b>       |         |   |                    |                  |                  |                        |                  |                  |                   |                |                |
| 1  | 408130  | State Excise Tax                          | 0                  | 0                | 0                | 0                      | 0                | 0                | 0                 | 0              | 0              |
| 1  | 408140  | State Kwh Generation Tax                  | 0                  | 104,993          | 104,993          | 0                      | 68,655           | 68,655           | 0                 | 36,338         | 36,338         |
| 1  | 408150  | R&P Property Tax--Production              | 0                  | 1,524,158        | 1,524,158        | 0                      | 996,647          | 996,647          | 0                 | 527,511        | 527,511        |
| 1  | 408180  | R&P Property Tax--Transmission            | 0                  | 548,035          | 548,035          | 0                      | 358,360          | 358,360          | 0                 | 189,675        | 189,675        |
| 1  | 409100  | State Income Tax--Montana & Oregon        | 0                  | (138,037)        | (138,037)        | 0                      | (90,262)         | (90,262)         | 0                 | (47,775)       | (47,775)       |
| <b>TOTAL PRODUCTION &amp; TRANSMISSION</b> |         |   | <b>0</b>           | <b>2,039,149</b> | <b>2,039,149</b> | <b>0</b>               | <b>1,333,400</b> | <b>1,333,400</b> | <b>0</b>          | <b>705,749</b> | <b>705,749</b> |
| <b>DISTRIBUTION</b>                        |         |   |                    |                  |                  |                        |                  |                  |                   |                |                |
| 99   | 408110  | State Excise Tax                          | 1,742,122          | 0                | 1,742,122        | 1,742,122              | 0                | 1,742,122        | 0                 | 0              | 0              |
| 99   | 408120  | Municipal Occupation & License Tax        | 1,824,950          | 0                | 1,824,950        | 1,535,461              | 0                | 1,535,461        | 289,489           | 0              | 289,489        |
| 99   | 408160  | Miscellaneous State or Local Tax--WA & ID | 11                 | 0                | 11               | 0                      | 0                | 0                | 11                | 0              | 11             |
| 99   | 408170  | R&P Property Tax--Distribution            | 955,464            | 0                | 955,464          | 675,019                | 0                | 675,019          | 280,445           | 0              | 280,445        |
| 99   | 409100  | State Income Tax--Idaho                   | (263,680)          | 0                | (263,680)        | 0                      | 0                | 0                | (263,680)         | 0              | (263,680)      |
| 99   | 411410  | State Income Tax--Idaho ITC Deferred      | (263,680)          | 0                | (263,680)        | 0                      | 0                | 0                | (263,680)         | 0              | (263,680)      |
| 99   | 411420  | State Income Tax--Idaho ITC Amortization  | (3,317)            | 0                | (3,317)          | 0                      | 0                | 0                | (3,317)           | 0              | (3,317)        |
| <b>TOTAL DISTRIBUTION</b>                  |         |   | <b>3,991,870</b>   | <b>0</b>         | <b>3,991,870</b> | <b>3,952,602</b>       | <b>0</b>         | <b>3,952,602</b> | <b>39,268</b>     | <b>0</b>       | <b>39,268</b>  |
| <b>TOTAL TAXES OTHER THAN FIT</b>          |         |   | <b>3,991,870</b>   | <b>2,039,149</b> | <b>6,031,019</b> | <b>3,952,602</b>       | <b>1,333,400</b> | <b>5,286,002</b> | <b>39,268</b>     | <b>705,749</b> | <b>745,017</b> |

ALLOCATION RATIOS:

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



|                                    |  |                 |
|------------------------------------|--|-----------------|
| RESULTS OF OPERATIONS              |  | Report ID:      |
| <b>ELECTRIC UTILITY PLANT</b>      |  | <b>E-PLT-1A</b> |
| For Month Ended September 30, 2019 |  |                 |
| Average of Monthly Averages Basis  |  |                 |

AVISTA UTILITIES

| Ref/Basis                        | Account | Description                                      | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |             |             | *****IDAHO***** |             |             |
|----------------------------------|---------|--|------------------|---------------|---------------|------------------------|-------------|-------------|-----------------|-------------|-------------|
|                                  |         |  | Direct           | Allocated     | Total         | Direct                 | Allocated   | Total       | Direct          | Allocated   | Total       |
| PLANT IN SERVICE                 |         |  |                  |               |               |                        |             |             |                 |             |             |
| INTANGIBLE PLANT:                |         |  |                  |               |               |                        |             |             |                 |             |             |
| 1                                | 182324  | CDA Lake CDR Fund - Allocated                    | 0                | 8,008,333     | 8,008,333     | 0                      | 5,236,649   | 5,236,649   | 0               | 2,771,684   | 2,771,684   |
| 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                | 1,123,367     | 1,123,367     | 0                      | 734,570     | 734,570     | 0               | 388,797     | 388,797     |
| 1                                | 182381  | CDA Settlement Past Storage                      | 0                | 30,353,607    | 30,353,607    | 0                      | 19,848,224  | 19,848,224  | 0               | 10,505,383  | 10,505,383  |
| 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          | 16,610,395    | 17,249,564    | 639,169                | 11,052,474  | 11,691,643  | 0               | 5,557,921   | 5,557,921   |
| 4                                | 303100  | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,464,866        | 93,233,317    | 94,698,183    | 1,432,132              | 63,953,394  | 65,385,526  | 32,734          | 29,279,923  | 29,312,657  |
| 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       | 976,549       | 15,711,013    | 14,734,464             | 669,864     | 15,404,328  | 0               | 306,685     | 306,685     |
| TOTAL INTANGIBLE PLANT           |         |  | 17,441,203       | 289,071,245   | 306,512,448   | 17,408,469             | 195,205,614 | 212,614,083 | 32,734          | 93,865,631  | 93,898,365  |
| STEAM PRODUCTION PLANT:          |         |  |                  |               |               |                        |             |             |                 |             |             |
| 1                                | 310XXX  | Land & Land Rights                               | 0                | 3,578,472     | 3,578,472     | 0                      | 2,339,963   | 2,339,963   | 0               | 1,238,509   | 1,238,509   |
| 1                                | 311XXX  | Structures & Improvements                        | 110,993,713      | 28,715,160    | 139,708,873   | 72,534,780             | 18,776,843  | 91,311,623  | 38,458,933      | 9,938,317   | 48,397,250  |
| 1                                | 312000  | Boiler Plant                                     | 145,714,961      | 46,792,089    | 192,507,050   | 95,227,614             | 30,597,347  | 125,824,961 | 50,487,347      | 16,194,742  | 66,682,089  |
| 1                                | 313000  | Generators                                       | 7,639            | 0             | 7,639         | 4,933                  | 0           | 4,933       | 2,706           | 0           | 2,706       |
| 1                                | 314000  | Turbogenerator Units                             | 38,620,269       | 18,518,661    | 57,138,930    | 25,235,306             | 12,109,352  | 37,344,658  | 13,384,963      | 6,409,309   | 19,794,272  |
| 1                                | 315000  | Accessory Electric Equipment                     | 17,312,233       | 11,820,625    | 29,132,858    | 11,313,716             | 7,729,507   | 19,043,223  | 5,998,517       | 4,091,118   | 10,089,635  |
| 1                                | 316000  | Miscellaneous Power Plant Equipment              | 14,108,773       | 2,672,035     | 16,780,808    | 9,220,117              | 1,747,244   | 10,967,361  | 4,888,656       | 924,791     | 5,813,447   |
| TOTAL STEAM PRODUCTION PLANT     |         |  | 326,757,588      | 112,097,042   | 438,854,630   | 213,536,466            | 73,300,256  | 286,836,722 | 113,221,122     | 38,796,786  | 152,017,908 |
| 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                | 93,879,980    | 93,879,980    | 0                      | 61,388,119  | 61,388,119  | 0               | 32,491,861  | 32,491,861  |
| 1                                | 332XXX  | Reservoirs, Dams, & Waterways                    | 0                | 194,121,236   | 194,121,236   | 0                      | 126,935,876 | 126,935,876 | 0               | 67,185,360  | 67,185,360  |
| 1                                | 333000  | Waterwheels, Turbines, & Generators              | 0                | 235,967,577   | 235,967,577   | 0                      | 154,299,199 | 154,299,199 | 0               | 81,668,378  | 81,668,378  |
| 1                                | 334000  | Accessory Electric Equipment                     | 0                | 69,993,884    | 69,993,884    | 0                      | 45,769,001  | 45,769,001  | 0               | 24,224,883  | 24,224,883  |
| 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                | 676,842,989   | 676,842,989   | 0                      | 442,587,631 | 442,587,631 | 0               | 234,255,358 | 234,255,358 |
| 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                | 17,131,213    | 17,131,213    | 0                      | 11,202,100  | 11,202,100  | 0               | 5,929,113   | 5,929,113   |
| 1                                | 342000  | Fuel Holders, Producers, & Accessories           | 0                | 21,388,168    | 21,388,168    | 0                      | 13,985,723  | 13,985,723  | 0               | 7,402,445   | 7,402,445   |
| 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                | 219,616,397   | 219,616,397   | 0                      | 143,607,162 | 143,607,162 | 0               | 76,009,235  | 76,009,235  |
| 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                | 22,355,285    | 22,355,285    | 0                      | 14,618,121  | 14,618,121  | 0               | 7,737,164   | 7,737,164   |
| 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                | 1,680,810     | 1,680,810     | 0                      | 1,099,082   | 1,099,082   | 0               | 581,728     | 581,728     |
| TOTAL OTHER PRODUCTION PLANT     |         |  | 0                | 306,790,464   | 306,790,464   | 0                      | 200,610,284 | 200,610,284 | 0               | 106,180,180 | 106,180,180 |
| TOTAL PRODUCTION PLANT           |         |  | 326,757,588      | 1,095,730,495 | 1,422,488,083 | 213,536,466            | 716,498,171 | 930,034,637 | 113,221,122     | 379,232,324 | 492,453,446 |

|                                    |  |            |
|------------------------------------|--|------------|
| RESULTS OF OPERATIONS              |  | Report ID: |
| ELECTRIC UTILITY PLANT             |  | E-PLT-1A   |
| For Month Ended September 30, 2019 |  |            |
| Average of Monthly Averages Basis  |  |            |

AVISTA UTILITIES

| Ref/Basis                          | Account | Description                          | *****SYSTEM***** |               |               | ***** WASHINGTON ***** |               |               | *****IDAHO***** |             |               |
|------------------------------------|---------|--------------------------------------|------------------|---------------|---------------|------------------------|---------------|---------------|-----------------|-------------|---------------|
|                                    |         |                                      | Direct           | Allocated     | Total         | Direct                 | Allocated     | Total         | Direct          | Allocated   | Total         |
| TRANSMISSION PLANT:                |         |                                      |                  |               |               |                        |               |               |                 |             |               |
| 1                                  | 350XXX  | Land & Land Rights                   | 628,358          | 27,989,908    | 28,618,266    | 410,632                | 18,302,601    | 18,713,233    | 217,726         | 9,687,307   | 9,905,033     |
| 1                                  | 351XXX  | Energy Storage Eq/Computer Software  | 0                | 0             | 0             | 0                      | 0             | 0             | 0               | 0           | 0             |
| 1                                  | 352XXX  | Structures & Improvements            | 302              | 25,605,976    | 25,606,278    | 179                    | 16,743,748    | 16,743,927    | 123             | 8,862,228   | 8,862,351     |
| 1                                  | 353XXX  | Station Equipment                    | 11,969,820       | 272,001,762   | 283,971,582   | 7,822,340              | 177,861,952   | 185,684,292   | 4,147,480       | 94,139,810  | 98,287,290    |
| 1                                  | 354000  | Towers & Fixtures                    | 15,993,358       | 1,167,385     | 17,160,743    | 10,451,662             | 763,353       | 11,215,015    | 5,541,696       | 404,032     | 5,945,728     |
| 1                                  | 355000  | Poles & Fixtures                     | 5,418            | 275,180,613   | 275,186,031   | 3,541                  | 179,940,603   | 179,944,144   | 1,877           | 95,240,010  | 95,241,887    |
| 1                                  | 356000  | Overhead Conductors & Devices        | 12,524,592       | 141,659,376   | 154,183,968   | 8,184,833              | 92,631,066    | 100,815,899   | 4,339,759       | 49,028,310  | 53,368,069    |
| 1                                  | 357000  | Underground Conduit                  | 0                | 3,126,812     | 3,126,812     | 0                      | 2,044,622     | 2,044,622     | 0               | 1,082,190   | 1,082,190     |
| 1                                  | 358000  | Underground Conductors & Devices     | 0                | 2,475,473     | 2,475,473     | 0                      | 1,618,712     | 1,618,712     | 0               | 856,761     | 856,761       |
| 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           |         |                                      | 41,200,682       | 751,241,618   | 792,442,300   | 26,924,705             | 491,236,894   | 518,161,599   | 14,275,977      | 260,004,724 | 274,280,701   |
| DISTRIBUTION PLANT:                |         |                                      |                  |               |               |                        |               |               |                 |             |               |
| 99                                 | 360200  | Land & Land Rights                   | 7,760,200        | 0             | 7,760,200     | 6,289,646              | 0             | 6,289,646     | 1,470,554       | 0           | 1,470,554     |
| 99                                 | 360400  | Land Easements                       | 2,672,819        | 0             | 2,672,819     | 433,100                | 0             | 433,100       | 2,239,719       | 0           | 2,239,719     |
| 99                                 | 360500  | Land Ease Perpetual                  | 367,850          | 0             | 367,850       | 0                      | 0             | 0             | 367,850         | 0           | 367,850       |
| 99                                 | 361000  | Structures & Improvements            | 34,208,316       | 0             | 34,208,316    | 27,285,852             | 0             | 27,285,852    | 6,922,464       | 0           | 6,922,464     |
| 3                                  | 362000  | Station Equipment                    | 138,642,099      | 3,038,989     | 141,681,088   | 93,324,443             | 1,957,869     | 95,282,312    | 45,317,656      | 1,081,120   | 46,398,776    |
| 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            | 428,303,372      | 0             | 428,303,372   | 278,214,633            | 0             | 278,214,633   | 150,088,739     | 0           | 150,088,739   |
| 99                                 | 365000  | Overhead Conductors & Devices        | 276,327,367      | 0             | 276,327,367   | 176,565,119            | 0             | 176,565,119   | 99,762,248      | 0           | 99,762,248    |
| 99                                 | 366000  | Underground Conduit                  | 121,890,301      | 0             | 121,890,301   | 79,496,877             | 0             | 79,496,877    | 42,393,424      | 0           | 42,393,424    |
| 99                                 | 367000  | Underground Conductors & Devices     | 216,397,390      | 0             | 216,397,390   | 143,447,780            | 0             | 143,447,780   | 72,949,610      | 0           | 72,949,610    |
| 99                                 | 368000  | Line Transformers                    | 277,756,212      | 0             | 277,756,212   | 191,703,986            | 0             | 191,703,986   | 86,052,226      | 0           | 86,052,226    |
| 99                                 | 369XXX  | Services                             | 178,088,955      | 0             | 178,088,955   | 117,274,705            | 0             | 117,274,705   | 60,814,250      | 0           | 60,814,250    |
| 99                                 | 371XXX  | Installations on Customers' Premises | 1,840,585        | 0             | 1,840,585     | 1,840,585              | 0             | 1,840,585     | 0               | 0           | 0             |
| 99                                 | 370XXX  | Meters                               | 70,261,075       | 0             | 70,261,075    | 47,169,950             | 0             | 47,169,950    | 23,091,125      | 0           | 23,091,125    |
| 99                                 | 373XXX  | Street Light & Signal Systems        | 64,492,876       | 0             | 64,492,876    | 41,808,053             | 0             | 41,808,053    | 22,684,823      | 0           | 22,684,823    |
| TOTAL DISTRIBUTION PLANT           |         |                                      | 1,821,607,262    | 3,038,989     | 1,824,646,251 | 1,207,452,574          | 1,957,869     | 1,209,410,443 | 614,154,688     | 1,081,120   | 615,235,808   |
| 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       | 92,933,348    | 111,834,689   | 10,532,914             | 63,747,630    | 74,280,544    | 8,368,427       | 29,185,718  | 37,554,145    |
| 4                                  | 391XXX  | Office Furniture & Equipment         | 4,228,373        | 64,407,369    | 68,635,742    | 4,205,331              | 44,180,235    | 48,385,566    | 23,042          | 20,227,134  | 20,250,176    |
| 4                                  | 392XXX  | Transportation Equipment             | 35,012,554       | 22,796,323    | 57,808,877    | 24,765,921             | 15,637,138    | 40,403,059    | 10,246,633      | 7,159,185   | 17,405,818    |
| 4                                  | 393000  | Stores Equipment                     | 424,950          | 3,887,920     | 4,312,870     | 248,778                | 2,666,919     | 2,915,697     | 176,172         | 1,221,001   | 1,397,173     |
| 4                                  | 394000  | Tools, Shop & Garage Equipment       | 1,777,057        | 14,421,786    | 16,198,843    | 785,903                | 9,892,624     | 10,678,527    | 991,154         | 4,529,162   | 5,520,316     |
| 4                                  | 394100  | Electric Charging Stations           | 0                | 117,230       | 117,230       | 0                      | 80,414        | 80,414        | 0               | 36,816      | 36,816        |
| 4                                  | 395XXX  | Laboratory Equipment                 | 387,052          | 2,400,252     | 2,787,304     | 373,472                | 1,646,453     | 2,019,925     | 13,580          | 753,799     | 767,379       |
| 4                                  | 396XXX  | Power Operated Equipment             | 23,947,988       | 9,354,217     | 33,302,205    | 14,053,051             | 6,416,525     | 20,469,576    | 9,894,937       | 2,937,692   | 12,832,629    |
| 4                                  | 397XXX  | Communications Equipment             | 27,022,300       | 77,066,712    | 104,089,012   | 17,646,584             | 52,863,911    | 70,510,495    | 9,375,716       | 24,202,801  | 33,578,517    |
| 4                                  | 398000  | Miscellaneous Equipment              | 13,522           | 620,274       | 633,796       | 0                      | 425,477       | 425,477       | 13,522          | 194,797     | 208,319       |
| TOTAL GENERAL PLANT                |         |                                      | 113,231,531      | 295,559,428   | 408,790,959   | 73,425,589             | 202,738,990   | 276,164,579   | 39,805,942      | 92,820,438  | 132,626,380   |
| TOTAL PLANT IN SERVICE             |         |                                      | 2,320,238,266    | 2,434,641,775 | 4,754,880,041 | 1,538,747,803          | 1,607,637,538 | 3,146,385,341 | 781,490,463     | 827,004,237 | 1,608,494,700 |

|                                    |  |                 |
|------------------------------------|--|-----------------|
| RESULTS OF OPERATIONS              |  | Report ID:      |
| <b>ELECTRIC UTILITY PLANT</b>      |  | <b>E-PLT-1A</b> |
| For Month Ended September 30, 2019 |  |                 |
| Average of Monthly Averages Basis  |  |                 |

AVISTA UTILITIES

| Ref/Basis                | Account | Description   | *****SYSTEM*****     |                      |                        | ***** WASHINGTON ***** |                      |                        | *****IDAHO*****      |                      |                      |
|--------------------------|---------|---|----------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
|                          |         |   | Direct               | Allocated            | Total                  | Direct                 | Allocated            | Total                  | Direct               | Allocated            | Total                |
| ACCUMULATED DEPRECIATION |         |   |                      |                      |                        |                        |                      |                        |                      |                      |                      |
| E-ADEP                   |         | Steam Production Plant                                | (240,915,432)        | (70,384,323)         | (311,299,755)          | (156,833,345)          | (46,024,309)         | (202,857,654)          | (84,082,087)         | (24,360,014)         | (108,442,101)        |
| E-ADEP                   |         | Hydro Production Plant                                | 0                    | (142,992,309)        | (142,992,309)          | 0                      | (93,502,671)         | (93,502,671)           | 0                    | (49,489,638)         | (49,489,638)         |
| E-ADEP                   |         | Other Production Plant                                | 0                    | (135,641,907)        | (135,641,907)          | 0                      | (88,696,243)         | (88,696,243)           | 0                    | (46,945,664)         | (46,945,664)         |
| E-ADEP                   |         | Transmission Plant                                    | (23,452,253)         | (203,275,903)        | (226,728,156)          | (15,112,635)           | (132,922,113)        | (148,034,748)          | (8,339,618)          | (70,353,790)         | (78,693,408)         |
| E-ADEP                   |         | Distribution Plant                                    | (590,578,424)        | (230,820)            | (590,809,244)          | (362,409,227)          | (148,706)            | (362,557,933)          | (228,169,197)        | (82,114)             | (228,251,311)        |
| E-ADEP                   |         | General Plant   | (39,131,753)         | (96,278,120)         | (135,409,873)          | (23,545,164)           | (66,041,976)         | (89,587,140)           | (15,586,589)         | (30,236,144)         | (45,822,733)         |
|                          |         | <b>TOTAL ACCUMULATED DEPRECIATION</b>                 | <b>(894,077,862)</b> | <b>(648,803,382)</b> | <b>(1,542,881,244)</b> | <b>(557,900,371)</b>   | <b>(427,336,018)</b> | <b>(985,236,389)</b>   | <b>(336,177,491)</b> | <b>(221,467,364)</b> | <b>(557,644,855)</b> |
| ACCUMULATED AMORTIZATION |         |   |                      |                      |                        |                        |                      |                        |                      |                      |                      |
| E-AAAMT                  |         | Production/Transmission-Franchises/Misc Intangibles   | 0                    | (14,644,507)         | (14,644,507)           | 0                      | (9,576,043)          | (9,576,043)            | 0                    | (5,068,464)          | (5,068,464)          |
| E-AAAMT                  |         | Distribution-Franchises/Misc Intangibles              | (283,567)            | 0                    | (283,567)              | (283,567)              | 0                    | (283,567)              | 0                    | 0                    | 0                    |
| E-AAAMT                  |         | General Plant - 303000                                | 0                    | (2,677,838)          | (2,677,838)            | 0                      | (1,834,033)          | (1,834,033)            | 0                    | (843,805)            | (843,805)            |
| E-AAAMT                  |         | Miscellaneous IT Intangible Plant -3031XX             | (4,156,217)          | (65,068,732)         | (69,224,949)           | (4,129,357)            | (44,633,897)         | (48,763,254)           | (26,860)             | (20,434,835)         | (20,461,695)         |
| E-AAAMT                  |         | General Plant - 390200, 396200                        | 0                    | (178,711)            | (178,711)              | 0                      | (122,587)            | (122,587)              | 0                    | (56,124)             | (56,124)             |
|                          |         | <b>TOTAL ACCUMULATED AMORTIZATION</b>                 | <b>(4,439,784)</b>   | <b>(82,569,788)</b>  | <b>(87,009,572)</b>    | <b>(4,412,924)</b>     | <b>(56,166,560)</b>  | <b>(60,579,484)</b>    | <b>(26,860)</b>      | <b>(26,403,228)</b>  | <b>(26,430,088)</b>  |
|                          |         | <b>TOTAL ACCUMULATED DEPR/AMORT</b>                   | <b>(898,517,646)</b> | <b>(731,373,170)</b> | <b>(1,629,890,816)</b> | <b>(562,313,295)</b>   | <b>(483,502,578)</b> | <b>(1,045,815,873)</b> | <b>(336,204,351)</b> | <b>(247,870,592)</b> | <b>(584,074,943)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT before ADFIT</b>        | <b>1,421,720,620</b> | <b>1,703,268,605</b> | <b>3,124,989,225</b>   | <b>976,434,508</b>     | <b>1,124,134,960</b> | <b>2,100,569,468</b>   | <b>445,286,112</b>   | <b>579,133,645</b>   | <b>1,024,419,757</b> |
| 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                    | 99,930               | 99,930                 | 0                      | 65,344               | 65,344                 | 0                    | 34,586               | 34,586               |
| 12                       |         | ADFIT - Electric Plant In Service (282900)            | 0                    | (550,892,381)        | (550,892,381)          | 0                      | (370,298,841)        | (370,298,841)          | 0                    | (180,593,540)        | (180,593,540)        |
| 4                        |         | ADFIT - Common Plant (282900 from C-DTX)              | 0                    | (60,837,928)         | (60,837,928)           | 0                      | (41,731,777)         | (41,731,777)           | 0                    | (19,106,151)         | (19,106,151)         |
| 4                        |         | ADFIT - Plant AFUDC Equity (282919 from C-DTX)        | 0                    | (1,178,264)          | (1,178,264)            | 0                      | (808,230)            | (808,230)              | 0                    | (370,034)            | (370,034)            |
| 4                        |         | ADFIT - Common Plant (283750 from C-DTX)              | 0                    | (145,755)            | (145,755)              | 0                      | (99,981)             | (99,981)               | 0                    | (45,774)             | (45,774)             |
| 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                    | (6,374,257)          | (6,374,257)            | 0                      | (4,168,127)          | (4,168,127)            | 0                    | (2,206,130)          | (2,206,130)          |
| 1                        |         | ADFIT - CDA Settlement Costs (283333)                 | 0                    | 254,104              | 254,104                | 0                      | 166,159              | 166,159                | 0                    | 87,945               | 87,945               |
| 12                       |         | ADFIT - Electric portion of Bond Redemptions (283850) | 0                    | (1,226,253)          | (1,226,253)            | 0                      | (824,263)            | (824,263)              | 0                    | (401,990)            | (401,990)            |
|                          |         | <b>TOTAL ACCUMULATED DFIT</b>                         | <b>0</b>             | <b>(620,300,804)</b> | <b>(620,300,804)</b>   | <b>0</b>               | <b>(417,699,716)</b> | <b>(417,699,716)</b>   | <b>0</b>             | <b>(202,601,088)</b> | <b>(202,601,088)</b> |
|                          |         | <b>NET ELECTRIC UTILITY PLANT</b>                     | <b>1,421,720,620</b> | <b>1,082,967,801</b> | <b>2,504,688,421</b>   | <b>976,434,508</b>     | <b>706,435,244</b>   | <b>1,682,869,752</b>   | <b>445,286,112</b>   | <b>376,532,557</b>   | <b>821,818,669</b>   |
| ALLOCATION RATIOS:       |         |   |                      |                      |                        |                        |                      |                        |                      |                      |                      |
| E-ALL                    | 1       | Production/Transmission Ratio                         |                      | 100.000%             |                        |                        | 65.390%              |                        |                      | 34.610%              |                      |
| E-ALL                    | 3       | Direct Distribution Operating Expense                 |                      | 100.000%             |                        |                        | 64.425%              |                        |                      | 35.575%              |                      |
| E-ALL                    | 4       | Jurisdictional 4-Factor Ratio                         |                      | 100.000%             |                        |                        | 68.595%              |                        |                      | 31.405%              |                      |
| E-ALL                    | 12      | Net Electric Plant (before ADFIT) - AMA               |                      | 100.000%             |                        |                        | 67.218%              |                        |                      | 32.782%              |                      |
| E-ALL                    | 99      | Not Allocated   |                      | 0.000%               |                        |                        | 0.000%               |                        |                      | 0.000%               |                      |

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Month Ended September 30, 2019  
 Average of Monthly Averages Basis

Report ID:  
**E-APL-1A**

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                      | 1,421,720,620 | 1,082,967,801          | 2,504,688,421 | 976,434,508 | 706,435,244       | 1,682,869,752 | 445,286,112 | 376,532,557 | 821,818,669 |
|                    | OTHER ADJUSTMENTS                                  |               |                        |               |             |                   |               |             |             |             |
| 4                  | Regulatory Asset - AFUDC (182311)                  | 543,373       | 1,705,142              | 2,248,515     | 480,719     | 1,169,642         | 1,650,361     | 62,654      | 535,500     | 598,154     |
| 4                  | Accumulated Amortization - AFUDC (182318)          | (22,363)      | (76,318)               | (98,681)      | (20,659)    | (52,350)          | (73,009)      | (1,704)     | (23,968)    | (25,672)    |
| 99                 | Colstrip 3 AFUDC Reallocation                      | 0             | 0                      | 0             | (52,232)    | 0                 | (52,232)      | 52,232      | 0           | 52,232      |
| 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)                 | (3,239,659)   | 0                      | (3,239,659)   | (1,038,255) | 0                 | (1,038,255)   | (2,201,404) | 0           | (2,201,404) |
| 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)  | 1,846,787     | 0                      | 1,846,787     | 0           | 0                 | 0             | 1,846,787   | 0           | 1,846,787   |
| 99                 | ADFIT - Boulder Park Disallowed (190040)           | 158,175       | 0                      | 158,175       | 0           | 0                 | 0             | 158,175     | 0           | 158,175     |
| 99                 | Investment in WNP3 Exchange Power (124900, 12493C) | (196)         | 0                      | (196)         | (196)       | 0                 | (196)         | 0           | 0           | 0           |
| 99                 | ADFIT - WNP3 Exchange Power (283120)               | 0             | 0                      | 0             | 0           | 0                 | 0             | 0           | 0           | 0           |
| 99                 | CDA Lake Settlement - WA (182382)                  | 183,809       | 0                      | 183,809       | 183,809     | 0                 | 183,809       | 0           | 0           | 0           |
| 99                 | AMI Existing Meters/ERTs Deferred A/D (108121)     | (3,332,596)   | 0                      | (3,332,596)   | (3,332,596) | 0                 | (3,332,596)   | 0           | 0           | 0           |
| 99                 | CDA Lake Settlement - ID (186382)                  | 32,266        | 0                      | 32,266        | 0           | 0                 | 0             | 32,266      | 0           | 32,266      |
| 99                 | ADFIT - CDA Lake Settlement - Direct (283382)      | (45,377)      | 0                      | (45,377)      | (38,601)    | 0                 | (38,601)      | (6,776)     | 0           | (6,776)     |
| 99                 | CDA CDR Fund - Direct (182324)                     | 13,370        | 0                      | 13,370        | 13,370      | 0                 | 13,370        | 0           | 0           | 0           |
| 99                 | ADFIT - CDA CDR Fund - Direct (283324)             | 0             | 0                      | 0             | 0           | 0                 | 0             | 0           | 0           | 0           |
| 99                 | Spokane River Relicensing (182322)                 | 94,173        | 0                      | 94,173        | 88,135      | 0                 | 88,135        | 6,038       | 0           | 6,038       |
| 99                 | ADFIT - Spokane River Relicensing (283322)         | (19,762)      | 0                      | (19,762)      | (18,497)    | 0                 | (18,497)      | (1,265)     | 0           | (1,265)     |
| 99                 | Spokane River PM&Es (182323)                       | 84,085        | 0                      | 84,085        | 55,965      | 0                 | 55,965        | 28,120      | 0           | 28,120      |
| 99                 | ADFIT - Spokane River PM&Es (283323)               | (17,672)      | 0                      | (17,672)      | (11,767)    | 0                 | (11,767)      | (5,905)     | 0           | (5,905)     |
| 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)                         | (2,044,159)   | 878                    | (2,043,281)   | (870,414)   | 602               | (869,812)     | (1,173,745) | 276         | (1,173,469) |
| 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)   | (6,111,595)   | 0                      | (6,111,595)   | 0           | 0                 | 0             | (6,111,595) | 0           | (6,111,595) |
| 99                 | Colstrip-Regulatory Asset (182327)                 | 1,827,685     | 0                      | 1,827,685     | 0           | 0                 | 0             | 1,827,685   | 0           | 1,827,685   |
| 99                 | Colstrip-Regulatory Liability (254027)             | 0             | 0                      | 0             | 0           | 0                 | 0             | 0           | 0           | 0           |
| 99                 | Colstrip-Plant Adjustment ADFIT (190027)           | 1,173,464     | 0                      | 1,173,464     | 0           | 0                 | 0             | 1,173,464   | 0           | 1,173,464   |
| 99                 | Colstrip Reg Asset ADFIT (283376)                  | (273,843)     | 0                      | (273,843)     | 0           | 0                 | 0             | (273,843)   | 0           | (273,843)   |
| 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)                         | (352,472)     | 0                      | (352,472)     | 0           | 0                 | 0             | (352,472)   | 0           | (352,472)   |
| 99                 | Colstrip ARO Liability (230027)                    | (5,475,991)   | 0                      | (5,475,991)   | 0           | 0                 | 0             | (5,475,991) | 0           | (5,475,991) |
| 99                 | Colstrip ARO ADFIT (190376)                        | 1,149,958     | 0                      | 1,149,958     | 0           | 0                 | 0             | 1,149,958   | 0           | 1,149,958   |
| 99                 | Colstrip ARO ADFIT (283377)                        | (876,115)     | 0                      | (876,115)     | 0           | 0                 | 0             | (876,115)   | 0           | (876,115)   |
| 99                 | Customer Deposits (235199)                         | (1,999,334)   | 0                      | (1,999,334)   | (1,999,334) | 0                 | (1,999,334)   | 0           | 0           | 0           |
| C-WKC              | Working Capital                                    | 46,104,301    | 0                      | 46,104,301    | 31,760,004  | 0                 | 31,760,004    | 14,344,297  | 0           | 14,344,297  |
| 99                 | DSM Programs (186710)                              | 0             | 0                      | 0             | 0           | 0                 | 0             | 0           | 0           | 0           |
|                    | TOTAL OTHER ADJUSTMENTS                            | 35,134,626    | 1,629,702              | 36,764,328    | 26,310,450  | 1,117,894         | 27,428,344    | 8,824,176   | 511,808     | 9,335,984   |
|                    | NET RATE BASE                                      | 1,456,855,246 | 1,084,597,503          | 2,541,452,749 | #####       | 707,553,138       | 1,710,298,096 | 454,110,288 | 377,044,365 | 831,154,653 |

ALLOCATION RATIOS:

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

|                                    |            |
|------------------------------------|------------|
| RESULTS OF OPERATIONS              | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE      | E-DEPX-1A  |
| For Month Ended September 30, 2019 |            |
| Average of Monthly Averages 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            |                  |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
| 1                                  | Steam (ED-AN) | 265,953                           | 265,953                            |                                    |                      | 265,953          | 265,953          |                        | 173,907          | 173,907          |                   | 92,046           | 92,046           |                  |
|                                    | Steam (ED-ID) | 351,543                           | 351,543                            |                                    | 351,543              |                  | 351,543          |                        |                  |                  | 351,543           |                  | 351,543          |                  |
|                                    | Steam (ED-WA) | 347,646                           | 347,646                            |                                    | 347,646              |                  | 347,646          | 347,646                |                  | 347,646          |                   |                  | 347,646          |                  |
| 1                                  | Hydro (ED-AN) | 1,207,821                         | 1,207,821                          |                                    |                      | 1,207,821        | 1,207,821        |                        | 789,794          | 789,794          |                   | 418,027          | 418,027          |                  |
| 1                                  | Other (ED-AN) | 909,797                           | 909,797                            |                                    |                      | 909,797          | 909,797          |                        | 594,916          | 594,916          |                   | 314,881          | 314,881          |                  |
| <b>Total Electric Production</b>   |               | <b>3,082,760</b>                  | <b>3,082,760</b>                   |                                    |                      | <b>699,189</b>   | <b>2,383,571</b> | <b>3,082,760</b>       | <b>347,646</b>   | <b>1,558,617</b> | <b>1,906,263</b>  | <b>351,543</b>   | <b>824,954</b>   | <b>1,176,497</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
| 1                                  | ED-AN         | 1,278,359                         | 1,278,359                          |                                    |                      |                  | 1,278,359        | 1,278,359              |                  | 835,919          | 835,919           |                  | 442,440          | 442,440          |
|                                    | ED-ID         | 81,851                            | 81,851                             |                                    |                      | 81,851           |                  | 81,851                 |                  |                  |                   | 81,851           |                  | 81,851           |
|                                    | ED-WA         | 42,208                            | 42,208                             |                                    |                      | 42,208           |                  | 42,208                 | 42,208           |                  | 42,208            |                  |                  | 42,208           |
| <b>Total Electric Transmissic</b>  |               | <b>1,402,418</b>                  | <b>1,402,418</b>                   |                                    |                      | <b>124,059</b>   | <b>1,278,359</b> | <b>1,402,418</b>       | <b>42,208</b>    | <b>835,919</b>   | <b>878,127</b>    | <b>81,851</b>    | <b>442,440</b>   | <b>524,291</b>   |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
| 3                                  | ED-AN         | 6,788                             | 6,788                              |                                    |                      |                  | 6,788            | 6,788                  |                  | 4,373            | 4,373             |                  | 2,415            | 2,415            |
|                                    | ED-ID         | 1,380,330                         | 1,380,330                          |                                    |                      | 1,380,330        |                  | 1,380,330              |                  |                  |                   | 1,380,330        |                  | 1,380,330        |
|                                    | ED-WA         | 2,532,273                         | 2,532,273                          |                                    |                      | 2,532,273        |                  | 2,532,273              | 2,532,273        |                  | 2,532,273         |                  |                  | 2,532,273        |
| <b>Total Electric Distribution</b> |               | <b>3,919,391</b>                  | <b>3,919,391</b>                   |                                    |                      | <b>3,912,603</b> | <b>6,788</b>     | <b>3,919,391</b>       | <b>2,532,273</b> | <b>4,373</b>     | <b>2,536,646</b>  | <b>1,380,330</b> | <b>2,415</b>     | <b>1,382,745</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-AN         | 54,330                            |                                    | 54,330                             |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-OR         | 9,670                             |                                    |                                    |                      |                  | 9,670            |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Gas Underground St</b>    |               | <b>64,000</b>                     |                                    | <b>54,330</b>                      |                      |                  | <b>9,670</b>     |                        |                  |                  |                   |                  |                  |                  |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-AN         | 4,786                             |                                    | 4,786                              |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-ID         | 489,563                           |                                    | 489,563                            |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-WA         | 1,052,101                         |                                    | 1,052,101                          |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-OR         | 730,496                           |                                    |                                    |                      |                  | 730,496          |                        |                  |                  |                   |                  |                  |                  |
| <b>Total Gas Distribution</b>      |               | <b>2,276,946</b>                  |                                    | <b>1,546,450</b>                   |                      |                  | <b>730,496</b>   |                        |                  |                  |                   |                  |                  |                  |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
| 4                                  | ED-AN         | 250,801                           | 250,801                            |                                    |                      |                  | 250,801          | 250,801                |                  | 172,037          | 172,037           |                  | 78,764           | 78,764           |
|                                    | ED-ID         | 41,286                            | 41,286                             |                                    |                      | 41,286           |                  | 41,286                 |                  |                  |                   | 41,286           |                  | 41,286           |
|                                    | ED-WA         | 67,716                            | 67,716                             |                                    |                      | 67,716           |                  | 67,716                 | 67,716           |                  | 67,716            |                  |                  | 67,716           |
| 7,4                                | CD-AA         | 1,888,002                         | 1,332,514                          | 387,286                            | 168,202              |                  | 1,332,514        | 1,332,514              |                  | 914,038          | 914,038           |                  | 418,476          | 418,476          |
| 9,4                                | CD-AN         | 75,750                            | 58,988                             | 16,762                             |                      |                  | 58,988           | 58,988                 |                  | 40,463           | 40,463            |                  | 18,525           | 18,525           |
| 9                                  | CD-ID         | 38,961                            | 30,340                             | 8,621                              |                      | 30,340           |                  | 30,340                 |                  |                  |                   | 30,340           |                  | 30,340           |
| 9                                  | CD-WA         | 160,694                           | 125,137                            | 35,557                             |                      | 125,137          |                  | 125,137                | 125,137          |                  | 125,137           |                  |                  | 125,137          |
| 8                                  | GD-AA         | 29,400                            |                                    | 20,514                             | 8,886                |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-AN         | 2,548                             |                                    | 2,548                              |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-ID         | 2,980                             |                                    | 2,980                              |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-WA         | 102,415                           |                                    | 102,415                            |                      |                  |                  |                        |                  |                  |                   |                  |                  |                  |
|                                    | GD-OR         | 18,149                            |                                    |                                    | 18,149               |                  |                  |                        |                  |                  |                   |                  |                  |                  |
| <b>Total General Plant</b>         |               | <b>2,678,702</b>                  | <b>1,906,782</b>                   | <b>576,683</b>                     | <b>195,237</b>       | <b>264,479</b>   | <b>1,642,303</b> | <b>1,906,782</b>       | <b>192,853</b>   | <b>1,126,538</b> | <b>1,319,391</b>  | <b>71,626</b>    | <b>515,765</b>   | <b>587,391</b>   |
| <b>Total Depreciation Expens</b>   |               | <b>13,424,217</b>                 | <b>10,311,351</b>                  | <b>2,177,463</b>                   | <b>935,403</b>       | <b>5,000,330</b> | <b>5,311,021</b> | <b>10,311,351</b>      | <b>3,114,980</b> | <b>3,525,447</b> | <b>6,640,427</b>  | <b>1,885,350</b> | <b>1,785,574</b> | <b>3,670,924</b> |

Allocation Ratios:

| Service - |                                | Electric | Gas-North | Gas-South | Jurisdiction - | Washington                         | Idaho   |
|-----------|--------------------------------|----------|-----------|-----------|----------------|------------------------------------|---------|
| 7         | Elec/Gas North/Oregon 4-Factor | 70.578%  | 20.513%   | 8.909%    | 1              | Production/Transmission Ratio      | 65.390% |
| 8         | Gas North/Oregon 4-Factor      | 0.000%   | 69.776%   | 30.224%   | 3              | Direct Distribution Operating Expe | 35.575% |
| 9         | Elec/Gas North 4-Factor        | 77.874%  | 22.126%   | 0.000%    | 4              | Jurisdictional 4-Factor Ratio      | 68.595% |

|                                      |                  |
|--------------------------------------|------------------|
| RESULTS OF OPERATIONS                | Report ID:       |
| <b>ELECTRIC AMORTIZATION EXPENSE</b> | <b>E-AMTX-1A</b> |
| For Month Ended September 30, 2019   |                  |
| Average of Monthly Averages 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         |                |                |
| <b>Production/Transmission</b>                        |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
| 1   | Franchises (302000)          | ED-AN                             | 76,533                             | 76,533                             |                      | 76,533         | 76,533        |                        | 50,045        | 50,045         |                   | 26,488           | 26,488        |                |                |
| 1   | Misc Intangible Plt (303000) | ED-AN                             | 19,647                             | 19,647                             |                      | 19,647         | 19,647        |                        | 12,847        | 12,847         |                   | 6,800            | 6,800         |                |                |
| <b>Total Production/Transmission</b>                  |                              |                                   | <b>96,180</b>                      | <b>96,180</b>                      |                      | <b>96,180</b>  | <b>96,180</b> |                        | <b>62,892</b> | <b>62,892</b>  |                   | <b>33,288</b>    | <b>33,288</b> |                |                |
| <b>Distribution</b>                                   |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
|   | Franchises (302000)          | ED-WA                             | 2,013                              | 2,013                              |                      | 2,013          | 2,013         |                        | 2,013         | 2,013          |                   |                  |               |                |                |
|   | Misc Intangible Plt (303000) | ED-WA                             | 973                                | 973                                |                      | 973            | 973           |                        | 973           | 973            |                   |                  |               |                |                |
| <b>Total Distribution</b>                             |                              |                                   | <b>2,986</b>                       | <b>2,986</b>                       |                      | <b>2,986</b>   | <b>2,986</b>  |                        | <b>2,986</b>  | <b>2,986</b>   |                   |                  |               |                |                |
| <b>General Plant - 303000</b>                         |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
| 7,4   |                              | CD-AA                             | 46,894                             | 33,097                             | 9,619                | 4,178          |               |                        |               | 22,703         | 22,703            |                  | 10,394        | 10,394         |                |
| 9,1   |                              | CD-AN                             | 812                                | 632                                | 180                  |                |               |                        | 632           | 632            |                   |                  | 219           | 219            |                |
|   |                              | GD-ID                             | 1,245                              |                                    | 1,245                |                |               |                        |               |                |                   |                  |               |                |                |
|   |                              | GD-WA                             | 2,072                              |                                    | 2,072                |                |               |                        |               |                |                   |                  |               |                |                |
|   |                              | GD-OR                             | 672                                |                                    |                      | 672            |               |                        |               |                |                   |                  |               |                |                |
| <b>Total General Plant - 303000</b>                   |                              |                                   | <b>51,695</b>                      | <b>33,729</b>                      | <b>13,116</b>        | <b>4,850</b>   |               |                        |               | <b>23,116</b>  | <b>23,116</b>     |                  | <b>10,613</b> | <b>10,613</b>  |                |
| <b>Miscellaneous IT Intangible Plant - 3031XX</b>     |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
| 7,4   |                              | CD-AA                             | 2,615,770                          | 1,846,158                          | 536,573              | 233,039        |               |                        |               | 1,266,372      | 1,266,372         |                  | 579,786       | 579,786        |                |
| 9,4   |                              | CD-AN                             | 7,528                              | 5,862                              | 1,666                |                |               |                        | 5,862         | 5,862          |                   | 4,021            | 4,021         | 1,841          | 1,841          |
| 9,4   |                              | CD-ID                             | 656                                | 511                                | 145                  |                |               | 511                    |               | 511            |                   | 511              |               | 511            |                |
| 9,4   |                              | CD-WA                             | 315,859                            | 245,969                            | 69,890               |                |               | 245,969                |               | 245,969        |                   | 245,969          |               | 0              |                |
| 4   |                              | ED-AN                             | 229,024                            | 229,024                            |                      |                |               | 229,024                |               | 229,024        |                   | 157,099          | 157,099       | 71,925         | 71,925         |
|   |                              | ED-ID                             | 0                                  | 0                                  |                      |                |               | 0                      |               | 0              |                   | 0                |               | 0              |                |
|   |                              | ED-WA                             | 6,561                              | 6,561                              |                      |                |               | 6,561                  |               | 6,561          |                   | 6,561            |               | 0              |                |
| 8   |                              | GD-AA                             | 10,524                             |                                    | 7,343                | 3,181          |               |                        |               |                |                   |                  |               |                |                |
|   |                              | GD-AN                             | 0                                  |                                    | 0                    |                |               |                        |               |                |                   |                  |               |                |                |
|   |                              | GD-OR                             | 0                                  |                                    |                      | 0              |               |                        |               |                |                   |                  |               |                |                |
| <b>Total Miscellaneous IT Intangible Plt - 3031XX</b> |                              |                                   | <b>3,185,922</b>                   | <b>2,334,085</b>                   | <b>615,617</b>       | <b>236,220</b> |               |                        |               | <b>252,530</b> | <b>1,427,492</b>  | <b>1,680,022</b> | <b>511</b>    | <b>653,552</b> | <b>654,063</b> |
| <b>Gas Underground Storage</b>                        |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
|   |                              | GD-AN                             | 0                                  |                                    | 0                    |                |               |                        |               |                |                   |                  |               |                |                |
| <b>Total Gas Underground Storage</b>                  |                              |                                   | <b>0</b>                           | <b>0</b>                           | <b>0</b>             | <b>0</b>       |               |                        |               |                |                   |                  |               |                |                |
| <b>General Plant - 390200, 396200</b>                 |                              |                                   |                                    |                                    |                      |                |               |                        |               |                |                   |                  |               |                |                |
| 7,4   |                              | CD-AA                             | 0                                  | 0                                  | 0                    | 0              |               |                        |               | 0              | 0                 |                  | 0             | 0              |                |
| 4   |                              | ED-AN                             | 3,958                              | 3,958                              |                      |                |               | 3,958                  |               | 3,958          |                   | 2,715            | 2,715         | 1,243          | 1,243          |
|   |                              | GD-OR                             | 0                                  |                                    |                      | 0              |               |                        |               |                |                   |                  |               |                |                |
| <b>Total General Plant - 390200, 396200</b>           |                              |                                   | <b>3,958</b>                       | <b>3,958</b>                       | <b>0</b>             | <b>0</b>       |               |                        |               | <b>2,715</b>   | <b>2,715</b>      |                  | <b>1,243</b>  | <b>1,243</b>   |                |
| <b>Total Amortization Expense</b>                     |                              |                                   | <b>3,340,741</b>                   | <b>2,470,938</b>                   | <b>628,733</b>       | <b>241,070</b> |               |                        |               | <b>255,516</b> | <b>1,516,215</b>  | <b>1,771,731</b> | <b>511</b>    | <b>698,696</b> | <b>699,207</b> |

**Allocation Ratios:**

| Service -                        | Electric | Gas-North | Gas-South | Jurisdiction -                  | Washington | Idaho   |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.578%  | 20.513%   | 8.909%    | 1 Production/Transmission 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:       |
| <b>ELECTRIC ACCUMULATED DEPRECIATION</b> | <b>E-ADEP-1A</b> |
| For Month Ended September 30, 2019       |                  |
| Average of Monthly Averages 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                |
| <b>Electric Production</b>         |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| 1                                  | Steam (ED-AN) | (70,384,323)                      | (70,384,323)                       |                                    |                      | (70,384,323)         | (70,384,323)         |                        | (46,024,309)         | (46,024,309)         |                      | (24,360,014)         | (24,360,014)         |
|                                    | Steam (ED-ID) | (84,082,087)                      | (84,082,087)                       |                                    | (84,082,087)         | (84,082,087)         |                      |                        |                      |                      | (84,082,087)         |                      | (84,082,087)         |
|                                    | Steam (ED-WA) | (156,833,345)                     | (156,833,345)                      |                                    | (156,833,345)        | (156,833,345)        | (156,833,345)        |                        |                      | (156,833,345)        |                      |                      |                      |
| 1                                  | Hydro (ED-AN) | (142,992,309)                     | (142,992,309)                      |                                    | (142,992,309)        | (142,992,309)        |                      | (93,502,671)           | (93,502,671)         |                      |                      | (49,489,638)         | (49,489,638)         |
| 1                                  | Other (ED-AN) | (135,641,907)                     | (135,641,907)                      |                                    | (135,641,907)        | (135,641,907)        |                      | (88,696,243)           | (88,696,243)         |                      |                      | (46,945,664)         | (46,945,664)         |
| <b>Total Electric Production</b>   |               | <b>(589,933,971)</b>              | <b>(589,933,971)</b>               |                                    | <b>(240,915,432)</b> | <b>(349,018,539)</b> | <b>(589,933,971)</b> | <b>(156,833,345)</b>   | <b>(228,223,223)</b> | <b>(385,056,568)</b> | <b>(84,082,087)</b>  | <b>(120,795,316)</b> | <b>(204,877,403)</b> |
| <b>Electric Transmission</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| 1                                  | ED-AN         | (203,275,903)                     | (203,275,903)                      |                                    |                      | (203,275,903)        | (203,275,903)        |                        | (132,922,113)        | (132,922,113)        |                      | (70,353,790)         | (70,353,790)         |
|                                    | ED-ID         | (8,339,618)                       | (8,339,618)                        |                                    | (8,339,618)          | (8,339,618)          |                      |                        |                      |                      | (8,339,618)          |                      | (8,339,618)          |
|                                    | ED-WA         | (15,112,635)                      | (15,112,635)                       |                                    | (15,112,635)         | (15,112,635)         | (15,112,635)         |                        |                      | (15,112,635)         |                      |                      |                      |
| <b>Total Electric Transmissic</b>  |               | <b>(226,728,156)</b>              | <b>(226,728,156)</b>               |                                    | <b>(23,452,253)</b>  | <b>(203,275,903)</b> | <b>(226,728,156)</b> | <b>(15,112,635)</b>    | <b>(132,922,113)</b> | <b>(148,034,748)</b> | <b>(8,339,618)</b>   | <b>(70,353,790)</b>  | <b>(78,693,408)</b>  |
| <b>Electric Distribution</b>       |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| 3                                  | ED-AN         | (230,820)                         | (230,820)                          |                                    |                      | (230,820)            | (230,820)            |                        | (148,706)            | (148,706)            |                      | (82,114)             | (82,114)             |
|                                    | ED-ID         | (228,169,197)                     | (228,169,197)                      |                                    | (228,169,197)        | (228,169,197)        |                      |                        |                      |                      | (228,169,197)        |                      | (228,169,197)        |
|                                    | ED-WA         | (362,409,227)                     | (362,409,227)                      |                                    | (362,409,227)        | (362,409,227)        | (362,409,227)        |                        |                      | (362,409,227)        |                      |                      |                      |
| <b>Total Electric Distribution</b> |               | <b>(590,809,244)</b>              | <b>(590,809,244)</b>               |                                    | <b>(590,578,424)</b> | <b>(230,820)</b>     | <b>(590,809,244)</b> | <b>(362,409,227)</b>   | <b>(148,706)</b>     | <b>(362,557,933)</b> | <b>(228,169,197)</b> | <b>(82,114)</b>      | <b>(228,251,311)</b> |
| <b>Gas Underground Storage</b>     |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (16,984,888)                      | (16,984,888)                       |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (1,244,995)                       |                                    | (1,244,995)                        |                      | (1,244,995)          |                      |                        |                      |                      |                      |                      |                      |
| <b>Total Gas Underground St</b>    |               | <b>(18,229,883)</b>               |                                    | <b>(16,984,888)</b>                |                      | <b>(1,244,995)</b>   |                      |                        |                      |                      |                      |                      |                      |
| <b>Gas Distribution</b>            |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (1,834,456)                       | (1,834,456)                        |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (83,054,287)                      | (83,054,287)                       |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (150,634,531)                     | (150,634,531)                      |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (116,753,128)                     |                                    | (116,753,128)                      |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| <b>Total Gas Distribution</b>      |               | <b>(352,276,402)</b>              |                                    | <b>(235,523,274)</b>               |                      | <b>(116,753,128)</b> |                      |                        |                      |                      |                      |                      |                      |
| <b>General Plant</b>               |               |                                   |                                    |                                    |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| 4                                  | ED-AN         | (35,689,669)                      | (35,689,669)                       |                                    |                      | (35,689,669)         | (35,689,669)         |                        | (24,481,328)         | (24,481,328)         |                      | (11,208,341)         | (11,208,341)         |
|                                    | ED-ID         | (10,675,675)                      | (10,675,675)                       |                                    | (10,675,675)         | (10,675,675)         |                      |                        |                      |                      | (10,675,675)         |                      | (10,675,675)         |
|                                    | ED-WA         | (19,562,240)                      | (19,562,240)                       |                                    | (19,562,240)         | (19,562,240)         | (19,562,240)         |                        |                      | (19,562,240)         |                      |                      |                      |
| 7,4                                | CD-AA         | (74,722,312)                      | (52,737,513)                       | (15,327,788)                       | (6,657,011)          | (52,737,513)         | (52,737,513)         |                        | (36,175,297)         | (36,175,297)         |                      | (16,562,216)         | (16,562,216)         |
| 9,4                                | CD-AN         | (10,081,720)                      | (7,850,938)                        | (2,230,782)                        |                      | (7,850,938)          | (7,850,938)          |                        | (5,385,351)          | (5,385,351)          |                      | (2,465,587)          | (2,465,587)          |
| 9                                  | CD-ID         | (6,306,312)                       | (4,910,914)                        | (1,395,398)                        |                      | (4,910,914)          | (4,910,914)          |                        |                      |                      | (4,910,914)          |                      | (4,910,914)          |
| 9                                  | CD-WA         | (5,114,640)                       | (3,982,924)                        | (1,131,716)                        |                      | (3,982,924)          | (3,982,924)          |                        | (3,982,924)          | (3,982,924)          |                      |                      |                      |
| 8                                  | GD-AA         | (1,819,881)                       |                                    | (1,269,840)                        | (550,041)            |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-AN         | (3,268,206)                       |                                    | (3,268,206)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-ID         | (2,040,471)                       |                                    | (2,040,471)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-WA         | (8,576,606)                       |                                    | (8,576,606)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |
|                                    | GD-OR         | (4,863,214)                       |                                    | (4,863,214)                        |                      |                      |                      |                        |                      |                      |                      |                      |                      |
| <b>Total General Plant</b>         |               | <b>(182,720,946)</b>              | <b>(135,409,873)</b>               | <b>(35,240,807)</b>                | <b>(12,070,266)</b>  | <b>(39,131,753)</b>  | <b>(96,278,120)</b>  | <b>(135,409,873)</b>   | <b>(23,545,164)</b>  | <b>(66,041,976)</b>  | <b>(89,587,140)</b>  | <b>(15,586,589)</b>  | <b>(30,236,144)</b>  |
| <b>Total Accumulated Depr</b>      |               | <b>(1,960,698,602)</b>            | <b>(1,542,881,244)</b>             | <b>(287,748,969)</b>               | <b>(130,068,389)</b> | <b>(894,077,862)</b> | <b>(648,803,382)</b> | <b>(1,542,881,244)</b> | <b>(557,900,371)</b> | <b>(427,336,018)</b> | <b>(985,236,389)</b> | <b>(336,177,491)</b> | <b>(221,467,364)</b> |

| Allocation Ratios: |                                | Electric |         |         | Gas-North |                                       | Gas-South |  | Jurisdiction - |  |         | Washington |  | Idaho   |  |
|--------------------|--------------------------------|----------|---------|---------|-----------|---------------------------------------|-----------|--|----------------|--|---------|------------|--|---------|--|
| Service -          |                                |          |         |         |           |                                       |           |  |                |  |         |            |  |         |  |
| 7                  | Elec/Gas North/Oregon 4-Factor | 70.578%  | 20.513% | 8.909%  | 1         | Production/Transmission Ratio         | 65.390%   |  |                |  | 65.390% |            |  | 34.610% |  |
| 8                  | Gas North/Oregon 4-Factor      | 0.000%   | 69.776% | 30.224% | 3         | Direct Distribution Operating Expense | 64.425%   |  |                |  | 64.425% |            |  | 35.575% |  |
| 9                  | Elec/Gas North 4-Factor        | 77.874%  | 22.126% | 0.000%  | 4         | Jurisdictional 4-Factor Ratio         | 68.595%   |  |                |  | 68.595% |            |  | 31.405% |  |

|  |                  |
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| RESULTS OF OPERATIONS                    | Report ID:       |
| <b>ELECTRIC ACCUMULATED AMORTIZATION</b> | <b>E-AAMT-1A</b> |
| For Month Ended September 30, 2019       |                  |
| Average of Monthly Averages Basis        |                  |

AVISTA UTILITIES

| Ref/Basis  | System                          | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** |                     |                     | ***** WASHINGTON ***** |                     |                    | ***** IDAHO *****   |                     |                    |                     |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|---------------------|------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
|  |                                 |                                   |                                    |                                    | Direct               | Allocated           | Total               | Direct                 | Allocated           | Total              | Direct              | Allocated           | Total              |                     |
| <b>Production/Transmission</b>                   |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| 1  | Franchises (302000) ED-AN       | (12,628,688)                      | (12,628,688)                       |                                    |                      | (12,628,688)        | (12,628,688)        |                        | (8,257,899)         | (8,257,899)        |                     | (4,370,789)         | (4,370,789)        |                     |
| 1  | Misc Intangible Plt (3030 ED-AN | (2,015,819)                       | (2,015,819)                        |                                    |                      | (2,015,819)         | (2,015,819)         |                        | (1,318,144)         | (1,318,144)        |                     | (697,675)           | (697,675)          |                     |
| <b>Total Production/Transmission</b>             |                                 | <b>(14,644,507)</b>               | <b>(14,644,507)</b>                |                                    |                      | <b>(14,644,507)</b> | <b>(14,644,507)</b> |                        | <b>(9,576,043)</b>  | <b>(9,576,043)</b> |                     | <b>(5,068,464)</b>  | <b>(5,068,464)</b> |                     |
| <b>Distribution</b>                              |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | Franchises (302000) ED-WA       | (234,803)                         | (234,803)                          |                                    |                      | (234,803)           | (234,803)           | (234,803)              |                     | (234,803)          |                     |                     |                    |                     |
|  | Misc Intangible Plt (3030 ED-WA | (48,764)                          | (48,764)                           |                                    |                      | (48,764)            | (48,764)            | (48,764)               |                     | (48,764)           |                     |                     |                    |                     |
| <b>Total Distribution</b>                        |                                 | <b>(283,567)</b>                  | <b>(283,567)</b>                   |                                    |                      | <b>(283,567)</b>    | <b>(283,567)</b>    | <b>(283,567)</b>       |                     | <b>(283,567)</b>   |                     |                     |                    |                     |
| <b>General Plant - 303000</b>                    |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| 7,4  | CD-AA                           | (3,669,046)                       | (2,589,539)                        | (752,632)                          | (326,875)            |                     | (2,589,539)         | (2,589,539)            |                     | (1,776,294)        | (1,776,294)         | (813,245)           | (813,245)          |                     |
| 9,1  | CD-AN                           | (113,389)                         | (88,299)                           | (25,090)                           |                      |                     | (88,299)            | (88,299)               |                     | (57,739)           | (57,739)            | (30,560)            | (30,560)           |                     |
|  | GD-ID                           | (111,914)                         |                                    | (111,914)                          |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-WA                           | (233,763)                         |                                    | (233,763)                          |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-OR                           | (102,470)                         |                                    |                                    | (102,470)            |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| <b>Total General Plant - 303000</b>              |                                 | <b>(4,230,582)</b>                | <b>(2,677,838)</b>                 | <b>(1,123,399)</b>                 | <b>(429,345)</b>     |                     | <b>(2,677,838)</b>  | <b>(2,677,838)</b>     |                     | <b>(1,834,033)</b> | <b>(1,834,033)</b>  | <b>(843,805)</b>    | <b>(843,805)</b>   |                     |
| <b>Miscellaneous IT Intangible Plant -3031XX</b> |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| 7,4  | CD-AA                           | (84,302,858)                      | (59,499,271)                       | (17,293,045)                       | (7,510,542)          |                     | (59,499,271)        | (59,499,271)           |                     | (40,813,525)       | (40,813,525)        | (18,685,746)        | (18,685,746)       |                     |
| 9,4  | CD-AN                           | (79,273)                          | (61,732)                           | (17,541)                           |                      |                     | (61,732)            | (61,732)               |                     | (42,345)           | (42,345)            | (19,387)            | (19,387)           |                     |
| 9  | CD-ID                           | (34,492)                          | (26,860)                           | (7,632)                            |                      | (26,860)            | (26,860)            |                        |                     |                    | (26,860)            |                     | (26,860)           |                     |
| 9  | CD-WA                           | (3,472,576)                       | (2,704,199)                        | (768,377)                          |                      | (2,704,199)         | (2,704,199)         | (2,704,199)            |                     |                    |                     | 0                   | 0                  |                     |
| 4  | ED-AN                           | (5,507,729)                       | (5,507,729)                        |                                    |                      | (5,507,729)         | (5,507,729)         |                        | (3,778,027)         | (3,778,027)        |                     | (1,729,702)         | (1,729,702)        |                     |
|  | ED-ID                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                   |                        |                     |                    | 0                   |                     | 0                  |                     |
|  | ED-WA                           | (1,425,158)                       | (1,425,158)                        |                                    |                      | (1,425,158)         | (1,425,158)         | (1,425,158)            |                     | (1,425,158)        |                     |                     |                    |                     |
| 8  | GD-AA                           | (610,600)                         |                                    | (426,052)                          | (184,548)            |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| <b>Total Misc IT Intangible Plant - 3031XX</b>   |                                 | <b>(95,432,686)</b>               | <b>(69,224,949)</b>                | <b>(18,512,647)</b>                | <b>(7,695,090)</b>   |                     | <b>(4,156,217)</b>  | <b>(65,068,732)</b>    | <b>(69,224,949)</b> | <b>(4,129,357)</b> | <b>(44,633,897)</b> | <b>(46,059,055)</b> | <b>(26,860)</b>    | <b>(20,434,835)</b> |
| <b>Gas Underground Storage</b>                   |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-AN                           | 0                                 |                                    | 0                                  |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| <b>Total Gas Underground Storage</b>             |                                 | <b>0</b>                          |                                    | <b>0</b>                           |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| <b>General Plant - 390200, 396200</b>            |                                 |                                   |                                    |                                    |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| 7,4  | CD-AA                           | 0                                 | 0                                  | 0                                  | 0                    |                     | 0                   | 0                      |                     | 0                  |                     | 0                   | 0                  |                     |
| 9  | CD-ID                           | 0                                 | 0                                  | 0                                  |                      |                     | 0                   | 0                      |                     | 0                  |                     | 0                   | 0                  |                     |
| 9  | CD-WA                           | 0                                 | 0                                  | 0                                  |                      |                     | 0                   | 0                      | 0                   | 0                  |                     | 0                   | 0                  |                     |
| 4  | ED-AN                           | (178,711)                         | (178,711)                          |                                    |                      | (178,711)           | (178,711)           |                        | (122,587)           | (122,587)          |                     | (56,124)            | (56,124)           |                     |
|  | ED-WA                           | 0                                 | 0                                  |                                    |                      | 0                   | 0                   |                        | 0                   | 0                  |                     |                     |                    |                     |
|  | GD-WA                           | 0                                 |                                    | 0                                  |                      |                     |                     |                        |                     |                    |                     |                     |                    |                     |
|  | GD-OR                           | 0                                 |                                    |                                    | 0                    |                     |                     |                        |                     |                    |                     |                     |                    |                     |
| <b>Total General Plant - 390200, 396200</b>      |                                 | <b>(178,711)</b>                  | <b>(178,711)</b>                   | <b>0</b>                           | <b>0</b>             |                     | <b>0</b>            | <b>(178,711)</b>       | <b>(178,711)</b>    | <b>0</b>           | <b>(122,587)</b>    | <b>(122,587)</b>    | <b>0</b>           | <b>(56,124)</b>     |
| <b>Total Accumulated Amortization</b>            |                                 | <b>(114,770,053)</b>              | <b>(87,009,572)</b>                | <b>(19,636,046)</b>                | <b>(8,124,435)</b>   |                     | <b>(4,439,784)</b>  | <b>(82,569,788)</b>    | <b>(87,009,572)</b> | <b>(4,412,924)</b> | <b>(56,166,560)</b> | <b>(57,875,285)</b> | <b>(26,860)</b>    | <b>(26,403,228)</b> |

Allocation Ratios:

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



|                                    |            |
|------------------------------------|------------|
| RESULTS OF OPERATIONS              | Report ID: |
| COMMON GENERAL PLANT               | C-GPL-1A   |
| For Month Ended September 30, 2019 |            |
| Average of Monthly Averages Basis  |            |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                  | Total              | ***** ELECTRIC ***** |                   |                   | ***** GAS NORTH ***** |                   |                  | ***** OREGON GAS ***** |                   |                  |                   |                   |
|-----------|---------|------------------------------|--------------------|----------------------|-------------------|-------------------|-----------------------|-------------------|------------------|------------------------|-------------------|------------------|-------------------|-------------------|
|           |         |                              |                    | Direct-WA            | Direct-ID         | Allocated         | Total                 | Direct-WA         | Direct-ID        | Allocated              | Total             | Direct-OR        | Allocated         | Total             |
|           | 389XXX  | Land & Land Rights           |                    |                      |                   |                   |                       |                   |                  |                        |                   |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 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                 | 2,758,578             | 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              | 885,250           | 885,250          |                   |                   |
| 9         |         | CD-WA / ID / AN              | 1,990,400          | 691,322              | 340,480           | 518,182           | 1,549,984             | 196,434           | 96,745           | 147,237                | 0                 | 440,416          |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>16,041,469</b>  | <b>813,635</b>       | <b>702,759</b>    | <b>7,553,996</b>  | <b>9,070,390</b>      | <b>2,955,012</b>  | <b>96,745</b>    | <b>2,185,528</b>       | <b>5,237,285</b>  | <b>848,544</b>   | <b>885,250</b>    | <b>1,733,794</b>  |
|           | 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              | 24,704,984         | 0                    | 0                 | 0                 | 24,704,984            | 24,704,984        | 0                | 0                      | 0                 | 0                |                   |                   |
| 99        |         | GD-OR / AS                   | 3,806,208          | 0                    | 0                 | 0                 | 0                     | 0                 | 0                | 3,806,208              | 0                 | 3,806,208        |                   |                   |
| 8         |         | GD-AA                        | 0                  | 0                    | 0                 | 0                 | 0                     | 0                 | 0                | 0                      | 0                 | 0                |                   |                   |
| 7         |         | CD-AA                        | 113,340,351        | 0                    | 0                 | 79,993,353        | 79,993,353            | 0                 | 0                | 23,249,506             | 10,097,492        | 10,097,492       |                   |                   |
| 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              | 0                 | 6,660,989        |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>180,353,866</b> | <b>10,532,914</b>    | <b>8,368,426</b>  | <b>92,933,347</b> | <b>111,834,687</b>    | <b>27,386,014</b> | <b>1,624,185</b> | <b>25,605,280</b>      | <b>54,615,479</b> | <b>3,806,208</b> | <b>10,097,492</b> | <b>13,903,700</b> |
|           | 391XXX  | Office Furniture & Equipment |                    |                      |                   |                   |                       |                   |                  |                        |                   |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 1,821,961          | 66,050               | 5,552             | 1,750,359         | 1,821,961             | 0                 | 0                | 0                      | 0                 | 0                |                   |                   |
| 99        |         | GD-WA / ID / AN              | 955,898            | 0                    | 0                 | 0                 | 955,898               | 955,898           | 0                | 0                      | 0                 | 0                |                   |                   |
| 99        |         | GD-OR / AS                   | 11,999             | 0                    | 0                 | 0                 | 0                     | 0                 | 0                | 11,999                 | 0                 | 11,999           |                   |                   |
| 8         |         | GD-AA                        | 257,577            | 0                    | 0                 | 0                 | 0                     | 0                 | 0                | 0                      | 77,850            | 77,850           |                   |                   |
| 7         |         | CD-AA                        | 88,457,991         | 0                    | 0                 | 62,431,881        | 62,431,881            | 0                 | 0                | 18,145,388             | 7,880,722         | 7,880,722        |                   |                   |
| 9         |         | CD-WA / ID / AN              | 5,626,984          | 4,139,282            | 17,490            | 225,129           | 4,381,901             | 1,176,144         | 4,970            | 63,969                 | 0                 | 1,245,083        |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>97,132,410</b>  | <b>4,205,332</b>     | <b>23,042</b>     | <b>64,407,369</b> | <b>68,635,743</b>     | <b>2,132,042</b>  | <b>4,970</b>     | <b>18,389,084</b>      | <b>20,526,096</b> | <b>11,999</b>    | <b>7,958,572</b>  | <b>7,970,571</b>  |
|           | 392XXX  | Transportation Equipment     |                    |                      |                   |                   |                       |                   |                  |                        |                   |                  |                   |                   |
| 99        |         | ED-WA / ID / AN              | 47,371,277         | 22,847,816           | 9,442,462         | 15,080,999        | 47,371,277            | 0                 | 0                | 0                      | 0                 | 0                |                   |                   |
| 99        |         | GD-WA / ID / AN              | 13,676,302         | 0                    | 0                 | 0                 | 13,676,302            | 9,332,263         | 2,515,238        | 1,828,801              | 13,676,302        | 0                | 0                 |                   |
| 99        |         | GD-OR / AS                   | 3,970,575          | 0                    | 0                 | 0                 | 0                     | 0                 | 0                | 0                      | 3,970,575         | 0                | 3,970,575         |                   |
| 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              | 653,525           | 653,525          |                   |                   |
| 9         |         | CD-WA / ID / AN              | 6,754,984          | 1,918,105            | 804,171           | 2,538,032         | 5,260,308             | 545,015           | 228,499          | 721,162                | 0                 | 1,494,676        |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>         | <b>79,155,650</b>  | <b>24,765,921</b>    | <b>10,246,633</b> | <b>22,796,324</b> | <b>57,808,878</b>     | <b>9,877,278</b>  | <b>2,743,737</b> | <b>4,087,467</b>       | <b>16,708,482</b> | <b>3,970,575</b> | <b>667,715</b>    | <b>4,638,290</b>  |

|                                    |                 |
|------------------------------------|-----------------|
| RESULTS OF OPERATIONS              | Report ID:      |
| <b>COMMON GENERAL PLANT</b>        | <b>C-GPL-1A</b> |
| For Month Ended September 30, 2019 |                 |
| Average of Monthly Averages Basis  |                 |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                     | Total             | ***** ELECTRIC ***** |                  |                   | ***** GAS NORTH ***** |                  |                | ***** OREGON GAS ***** |                  |                |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|----------------|------------------------|------------------|----------------|
|           |         |                                 |                   | Direct-WA            | Direct-ID        | Allocated         | Total                 | Direct-WA        | Direct-ID      | Allocated              | Total            | Direct-OR      |
|           | 393000  | Stores Equipment                |                   |                      |                  |                   |                       |                  |                |                        |                  |                |
| 99        |         | ED-WA / ID / AN                 | 391,896           | 980                  | 1,346            | 389,570           | 391,896               | 0                | 0              | 0                      | 0                | 0              |
| 99        |         | GD-WA / ID / AN                 | 88,160            | 0                    | 0                | 0                 | 0                     | 88,160           | 0              | 0                      | 0                | 88,160         |
| 99        |         | GD-OR / AS                      | 24,642            | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 24,642           | 24,642         |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
| 7         |         | CD-AA                           | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
| 9         |         | CD-WA / ID / AN                 | 5,035,088         | 247,797              | 174,826          | 3,498,351         | 3,920,974             | 70,410           | 49,675         | 994,029                | 1,114,114        | 0              |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>5,539,786</b>  | <b>248,777</b>       | <b>176,172</b>   | <b>3,887,921</b>  | <b>4,312,870</b>      | <b>158,570</b>   | <b>49,675</b>  | <b>994,029</b>         | <b>1,202,274</b> | <b>24,642</b>  |
|           | 394000  | Tools, Shop, & Garage Equipment |                   |                      |                  |                   |                       |                  |                |                        |                  |                |
| 99        |         | ED-WA / ID / AN                 | 6,046,834         | 776,644              | 234,545          | 5,035,645         | 6,046,834             | 0                | 0              | 0                      | 0                | 0              |
| 99        |         | GD-WA / ID / AN                 | 2,762,166         | 0                    | 0                | 0                 | 0                     | 1,973,823        | 303,449        | 484,894                | 2,762,166        | 0              |
| 99        |         | GD-OR / AS                      | 906,752           | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 906,752          | 906,752        |
| 8         |         | GD-AA                           | 5,033,625         | 0                    | 0                | 0                 | 0                     | 0                | 0              | 3,512,262              | 3,512,262        | 1,521,363      |
| 7         |         | CD-AA                           | 13,104,256        | 0                    | 0                | 9,248,722         | 9,248,722             | 0                | 0              | 2,688,076              | 2,688,076        | 1,167,458      |
| 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              |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>29,013,583</b> | <b>785,903</b>       | <b>991,154</b>   | <b>14,421,786</b> | <b>16,198,843</b>     | <b>1,976,454</b> | <b>518,434</b> | <b>6,724,279</b>       | <b>9,219,167</b> | <b>906,752</b> |
|           | 394100  | Electric Charging Stations      |                   |                      |                  |                   |                       |                  |                |                        |                  |                |
| 99        |         | ED-WA / ID / AN                 | 117,230           | 0                    | 0                | 117,230           | 117,230               | 0                | 0              | 0                      | 0                | 0              |
| 99        |         | GD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
| 99        |         | GD-OR / AS                      | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
| 8         |         | GD-AA                           | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
| 7         |         | CD-AA                           | 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              |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>117,230</b>    | <b>0</b>             | <b>0</b>         | <b>117,230</b>    | <b>117,230</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>               | <b>0</b>         | <b>0</b>       |
|           | 395000  | Laboratory Equipment            |                   |                      |                  |                   |                       |                  |                |                        |                  |                |
| 99        |         | ED-WA / ID / AN                 | 1,680,277         | 373,472              | 13,580           | 1,293,225         | 1,680,277             | 0                | 0              | 0                      | 0                | 0              |
| 99        |         | GD-WA / ID / AN                 | 127,641           | 0                    | 0                | 0                 | 0                     | 32,724           | 0              | 94,917                 | 127,641          | 0              |
| 99        |         | GD-OR / AS                      | 40,917            | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 40,917           | 40,917         |
| 8         |         | GD-AA                           | 205,171           | 0                    | 0                | 0                 | 0                     | 0                | 0              | 143,160                | 143,160          | 62,011         |
| 7         |         | CD-AA                           | 1,568,516         | 0                    | 0                | 1,107,027         | 1,107,027             | 0                | 0              | 321,750                | 321,750          | 139,739        |
| 9         |         | CD-WA / ID / AN                 | 0                 | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 0                | 0              |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>3,622,522</b>  | <b>373,472</b>       | <b>13,580</b>    | <b>2,400,252</b>  | <b>2,787,304</b>      | <b>32,724</b>    | <b>0</b>       | <b>559,827</b>         | <b>592,551</b>   | <b>40,917</b>  |
|           | 396XXX  | Power Operated Equipment        |                   |                      |                  |                   |                       |                  |                |                        |                  |                |
| 99        |         | ED-WA / ID / AN                 | 31,795,918        | 13,800,678           | 9,484,755        | 8,510,485         | 31,795,918            | 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              |
| 99        |         | GD-OR / AS                      | 43,834            | 0                    | 0                | 0                 | 0                     | 0                | 0              | 0                      | 43,834           | 43,834         |
| 8         |         | GD-AA                           | 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          | 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              |
|           |         | <b>TOTAL ACCOUNT</b>            | <b>37,876,116</b> | <b>14,053,052</b>    | <b>9,894,937</b> | <b>9,354,217</b>  | <b>33,302,206</b>     | <b>2,456,005</b> | <b>964,235</b> | <b>1,062,754</b>       | <b>4,482,994</b> | <b>43,834</b>  |

|                                    |                 |
|------------------------------------|-----------------|
| RESULTS OF OPERATIONS              | Report ID:      |
| <b>COMMON GENERAL PLANT</b>        | <b>C-GPL-1A</b> |
| For Month Ended September 30, 2019 |                 |
| Average of Monthly Averages Basis  |                 |

AVISTA UTILITIES  
Electric Copy

| Ref/Basis | Account | Description                | Total              | ***** ELECTRIC ***** |                   |                    | ***** GAS NORTH ***** |                   |                  | ***** OREGON GAS ***** |                    |                   |                   |                   |
|-----------|---------|----------------------------|--------------------|----------------------|-------------------|--------------------|-----------------------|-------------------|------------------|------------------------|--------------------|-------------------|-------------------|-------------------|
|           |         |                            |                    | Direct-WA            | Direct-ID         | Allocated          | Total                 | Direct-WA         | Direct-ID        | Allocated              | Total              | Direct-OR         | Allocated         | Total             |
|           | 397XXX  | Communication Equipment    |                    |                      |                   |                    |                       |                   |                  |                        |                    |                   |                   |                   |
| 99        |         | ED-WA / ID / AN            | 49,824,334         | 10,721,637           | 6,466,257         | 32,636,440         | 49,824,334            | 0                 | 0                | 0                      | 0                  | 0                 |                   |                   |
| 99        |         | GD-WA / ID / AN            | 1,081,648          | 0                    | 0                 | 0                  | 0                     | 773,057           | 308,591          | 0                      | 1,081,648          | 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                      | 57,444,881         | 0                    | 0                 | 40,543,448         | 40,543,448            | 0                 | 0                | 11,783,669             | 0                  | 5,117,764         |                   |                   |
| 9         |         | CD-WA/ ID / AN             | 17,620,009         | 6,924,947            | 2,909,459         | 3,886,824          | 13,721,230            | 1,967,669         | 826,700          | 1,104,410              | 3,898,779          | 0                 |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>127,642,409</b> | <b>17,646,584</b>    | <b>9,375,716</b>  | <b>77,066,712</b>  | <b>104,089,012</b>    | <b>2,740,726</b>  | <b>1,135,291</b> | <b>13,263,805</b>      | <b>17,139,822</b>  | <b>1,133,063</b>  | <b>5,280,512</b>  | <b>6,413,575</b>  |
|           | 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                      | 614,253            | 0                    | 0                 | 433,527            | 433,527               | 0                 | 0                | 126,002                | 0                  | 54,724            |                   |                   |
| 9         |         | CD-WA/ ID / AN             | 8,573              | 0                    | 6,676             | 0                  | 6,676                 | 0                 | 1,897            | 0                      | 1,897              | 0                 |                   |                   |
|           |         | <b>TOTAL ACCOUNT</b>       | <b>818,785</b>     | <b>0</b>             | <b>13,522</b>     | <b>620,273</b>     | <b>633,795</b>        | <b>0</b>          | <b>1,897</b>     | <b>126,002</b>         | <b>127,899</b>     | <b>2,367</b>      | <b>54,724</b>     | <b>57,091</b>     |
|           |         | <b>TOTAL GENERAL PLANT</b> | <b>577,313,826</b> | <b>73,425,590</b>    | <b>39,805,941</b> | <b>295,559,427</b> | <b>408,790,958</b>    | <b>49,714,825</b> | <b>7,139,169</b> | <b>72,998,055</b>      | <b>129,852,049</b> | <b>10,788,901</b> | <b>27,881,918</b> | <b>38,670,819</b> |

ALLOCATION RATIOS:

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

|                                    |                 |
|------------------------------------|-----------------|
| <b>RESULTS OF OPERATIONS</b>       | Report ID:      |
| <b>COMMON INTANGIBLE PLANT</b>     | <b>C-IPL-1A</b> |
| For Month Ended September 30, 2019 |                 |
| Average of Monthly Averages Basis  |                 |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                               | Total              | ***** ELECTRIC ***** |               |                   |                   | ***** GAS NORTH ***** |                |                   |                   | ***** OREGON GAS***** |                   |                   |
|-----------|---------|---|--------------------|----------------------|---------------|-------------------|-------------------|-----------------------|----------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
|           |         |   |                    | Direct-WA            | Direct-ID     | Allocated         | Total             | Direct-WA             | Direct-ID      | Allocated         | Total             | Direct-OR             | Allocated         | Total             |
|           | 303000  | Intangible Plant                          |                    |                      |               |                   |                   |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 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                                     | 8,440,968          | 0                    | 0             | 5,957,466         | 5,957,466         | 0                     | 0              | 1,731,496         | 1,731,496         | 0                     | 752,006           | 752,006           |
| 9         |         | CD-WA / ID / AN                           | 194,058            | 0                    | 0             | 151,119           | 151,119           | 0                     | 0              | 42,939            | 42,939            | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>22,004,328</b>  | <b>639,169</b>       | <b>0</b>      | <b>16,610,396</b> | <b>17,249,565</b> | <b>1,022,594</b>      | <b>779,605</b> | <b>1,774,435</b>  | <b>3,576,634</b>  | <b>426,123</b>        | <b>752,006</b>    | <b>1,178,129</b>  |
|           | 303100  | Misc Intangible Plant--Mainframe Software |                    |                      |               |                   |                   |                       |                |                   |                   |                       |                   |                   |
| 99        |         | ED-WA / ID / AN                           | 15,696,591         | 1,432,132            | 0             | 14,264,459        | 15,696,591        | 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                                     | 111,427,240        | 0                    | 0             | 78,643,117        | 78,643,117        | 0                     | 0              | 22,857,070        | 22,857,070        | 0                     | 9,927,053         | 9,927,053         |
| 9         |         | CD-WA / ID / AN                           | 460,334            | 0                    | 32,734        | 325,742           | 358,476           | 0                     | 9,301          | 92,557            | 101,858           | 0                     | 0                 | 0                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>128,289,757</b> | <b>1,432,132</b>     | <b>32,734</b> | <b>93,233,318</b> | <b>94,698,184</b> | <b>0</b>              | <b>9,301</b>   | <b>23,441,961</b> | <b>23,451,262</b> | <b>0</b>              | <b>10,140,311</b> | <b>10,140,311</b> |
|           | 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                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>206,653</b>     | <b>0</b>             | <b>0</b>      | <b>145,851</b>    | <b>145,851</b>    | <b>0</b>              | <b>0</b>       | <b>42,391</b>     | <b>42,391</b>     | <b>0</b>              | <b>18,411</b>     | <b>18,411</b>     |
|           | 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                 |
|           |         | <b>TOTAL ACCOUNT</b>                      | <b>100,831,204</b> | <b>0</b>             | <b>0</b>      | <b>71,164,647</b> | <b>71,164,647</b> | <b>0</b>              | <b>0</b>       | <b>20,683,505</b> | <b>20,683,505</b> | <b>0</b>              | <b>8,983,052</b>  | <b>8,983,052</b>  |

|                                    |            |
|------------------------------------|------------|
| RESULTS OF OPERATIONS              | Report ID: |
| COMMON INTANGIBLE PLANT            | C-IPL-1A   |
| For Month Ended September 30, 2019 |            |
| Average of Monthly Averages Basis  |            |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                             | Total       | ***** ELECTRIC ***** |           |             |             | ***** GAS NORTH ***** |           |            |            | ***** OREGON GAS***** |            |            |   |
|-----------|---------|---|-------------|----------------------|-----------|-------------|-------------|-----------------------|-----------|------------|------------|-----------------------|------------|------------|---|
|           |         |   |             | Direct-WA            | Direct-ID | Allocated   | Total       | Direct-WA             | Direct-ID | Allocated  | Total      | Direct-OR             | Allocated  | Total      |   |
|           | 303120  | Misc Intangible Plant--Software 12.5 YR |             |                      |           |             |             |                       |           |            |            |                       |            |            |   |
| 99        |         | ED-WA / ID / AN                         | 0           | 0                    | 0         | 0           | 0           | 0                     | 0         | 0          | 0          | 0                     | 0          | 0          | 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                                   | 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  | 0 |
| 9         |         | CD-WA / ID / AN                         | 0           | 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  | 0 |
|           | 303121  | Misc Intangible Plant--AMI Software     |             |                      |           |             |             |                       |           |            |            |                       |            |            |   |
| 99        |         | ED-WA / ID / AN                         | 0           | 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          | 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                                   | 1,383,645   | 0                    | 0         | 976,549     | 976,549     | 0                     | 0         | 283,827    | 283,827    | 0                     | 123,269    | 123,269    | 0 |
| 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          | 0 |
|           |         | TOTAL ACCOUNT                           | 20,304,791  | 14,734,464           | 0         | 976,549     | 15,711,013  | 4,186,682             | 0         | 283,827    | 4,470,509  | 0                     | 123,269    | 123,269    | 0 |
|           |         | TOTAL                                   | 301,966,242 | 16,805,765           | 32,734    | 203,536,722 | 220,375,221 | 5,209,276             | 788,906   | 52,447,611 | 58,445,793 | 426,123               | 22,719,105 | 23,145,228 | 0 |

ALLOCATION RATIOS:

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

|   |                               |
|---|-------------------------------|
| RESULTS OF OPERATIONS   | Report ID:<br><b>C-DTX-1A</b> |
| <b>COMMON ACCUMULATED DEFERRED FIT</b>                                  |                               |
| For Month Ended September 30, 2019<br>Average of Monthly Averages Basis |                               |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description                           | Total               | Electric            | Gas North           | Oregon Gas         |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
|           |         | ADFIT - Common Plant (For Report APL) |                     |                     |                     |                    |
| 7         | 282900  | CD-AA                                 | (85,330,069)        | (60,224,256)        | (17,503,757)        | (7,602,056)        |
| 8         | 282900  | GD-AA                                 | 0                   | 0                   | 0                   | 0                  |
| 9         | 282900  | CD-WA / ID / AN                       | (788,042)           | (613,672)           | (174,370)           | 0                  |
| 7         | 282919  | CD-AA                                 | (1,669,448)         | (1,178,263)         | (342,454)           | (148,731)          |
| 7         | 283750  | CD-AA                                 | (206,517)           | (145,755)           | (42,363)            | (18,399)           |
|           |         | Total                                 | <u>(87,994,076)</u> | <u>(62,161,946)</u> | <u>(18,062,944)</u> | <u>(7,769,186)</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              |
| <b>COMMON WORKING CAPITAL</b>      |
| For Month Ended September 30, 2019 |
| Average of Monthly Averages Basis  |

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Electric Copy

| Ref/Basis    | Account Description                               | ***** SYSTEM ***** |                   |                  |                   | ***** ELECTRIC ***** |                   | ***** GAS NORTH ***** |                  | *GAS SOUTH*      |
|--------------|---|--------------------|-------------------|------------------|-------------------|----------------------|-------------------|-----------------------|------------------|------------------|
|              |   | Washington         | Idaho             | Oregon           | Total             | Washington           | Idaho             | Washington            | Idaho            | Oregon           |
| 1            | 151120 Fuel Stock Coal-Colstrip                   | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0                | 0                |
| 1            | 151210 Fuel Stock Hog Ffuel-KFGS                  | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0                | 0                |
| 7/4          | 154100 Plant Materials & Oper Supplies            | 0                  | 0                 | 3,644,923        | 3,644,923         | 0                    | 0                 | 0                     | 0                | 3,644,923        |
| 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                 | 76               | 76                | 0                    | 0                 | 0                     | 0                | 76               |
| 7/4          | 154560 Supply Chain Invoice Price Variance        | 0                  | 0                 | 40               | 40                | 0                    | 0                 | 0                     | 0                | 40               |
| 99           | 163998 Common Working Capital                     | 0                  | 0                 | 0                | 0                 | 0                    | 0                 | 0                     | 0                | 0                |
| 99           | 163999 Investor-Supplied Working Capital          | 31,150,104         | 14,194,597        | 0                | 45,344,701        | 31,760,004           | 14,344,297        | (609,900)             | (149,700)        | 0                |
| <b>TOTAL</b> |   | <b>31,150,104</b>  | <b>14,194,597</b> | <b>3,645,039</b> | <b>48,989,740</b> | <b>31,760,004</b>    | <b>14,344,297</b> | <b>(609,900)</b>      | <b>(149,700)</b> | <b>3,645,039</b> |

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