

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,123,936	116,105,438	60,018,498
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,123,936	116,105,438	60,018,498
E-APL	Electric Net Rate Base	2,510,246,589	1,683,475,508	826,771,081
	RATE OF RETURN	7.016%	6.897%	7.259%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	10-01-2018 thru 09-30-2019	388,669 100.000%	254,679 65.526%	133,990 34.474%
3	E-OPS	Direct Distribution Operating Expense Percent	10-01-2018 thru 09-30-2019	25,872,734 100.000%	17,381,800 67.182%	8,490,934 32.818%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	09-01-2018 thru 09-30-2019	1,198,894,458	818,497,987	380,396,471	
				100.000%	68.271%	31.729%	
11		Book Depreciation Percent	10-01-2018 thru 09-30-2019	119,343,303	77,595,095	41,748,208	
				100.000%	65.018%	34.982%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	09-01-2018 thru 09-30-2019	3,063,443,129 100.000%	2,053,356,133 67.028%	1,010,086,996 32.972%
13	E-PLT	Net Electric General Plant - AMA Percent	09-01-2018 thru 09-30-2019	268,044,137 100.000%	182,116,754 67.943%	85,927,383 32.057%
14		Net Allocated Schedule M's - AMA Percent	10-01-2018 thru 09-30-2019	-97,877,798 100.000%	-65,661,583 67.085%	-32,216,215 32.915%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	363,530,618	0	363,530,618	246,343,908	0	246,343,908	117,186,710	0	117,186,710
99	442200	Commercial - Firm & Int.	314,948,165	0	314,948,165	225,723,624	0	225,723,624	89,224,541	0	89,224,541
1	442300	Industrial	111,873,813	0	111,873,813	64,533,573	0	64,533,573	47,340,240	0	47,340,240
99	444000	Public Street & Highway Lighting	7,569,501	0	7,569,501	4,890,991	0	4,890,991	2,678,510	0	2,678,510
99	448000	Interdepartmental Revenue	1,475,227	0	1,475,227	1,205,423	0	1,205,423	269,804	0	269,804
99	499XXX	Unbilled Revenue	316,769	0	316,769	894,473	0	894,473	(577,704)	0	(577,704)
TOTAL SALES TO ULTIMATE CUSTOMERS			799,714,093	0	799,714,093	543,591,992	0	543,591,992	256,122,101	0	256,122,101
1	447XXX	Sales for Resale	0	81,948,882	81,948,882	0	53,586,374	53,586,374	0	28,362,508	28,362,508
TOTAL SALES OF ELECTRICITY			799,714,093	81,948,882	881,662,975	543,591,992	53,586,374	597,178,366	256,122,101	28,362,508	284,484,609
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	310,571	0	310,571	184,689	0	184,689	125,882	0	125,882
1	453000	Sales of Water & Water Power	0	368,083	368,083	0	240,689	240,689	0	127,394	127,394
1	454000	Rent from Electric Property	2,661,472	99,494	2,760,966	1,437,824	65,059	1,502,883	1,223,648	34,435	1,258,083
1	454100	Rent from Trnsmission Joint Use	9,386	0	9,386	7,649	0	7,649	1,737	0	1,737
1	456XXX	Other Electric Revenues	13,210,963	78,407,807	91,618,770	10,308,329	51,270,865	61,579,194	2,902,634	27,136,942	30,039,576
TOTAL OTHER OPERATING REVENUE			15,676,241	78,875,384	94,551,625	11,472,063	51,576,613	63,048,676	4,204,178	27,298,771	31,502,949
TOTAL ELECTRIC REVENUE			815,390,334	160,824,266	976,214,600	555,064,055	105,162,987	660,227,042	260,326,279	55,661,279	315,987,558

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

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

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For Twelve Months Ended September 30, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	680,173	3,632,741	4,312,914	469,473	2,440,548	2,910,021	210,700	1,192,193	1,402,893
3	582000	Station Expense	917,968	44,875	962,843	507,825	30,148	537,973	410,143	14,727	424,870
3	583000	Overhead Line Expense	1,987,837	526,014	2,513,851	1,269,261	353,387	1,622,648	718,576	172,627	891,203
3	584000	Underground Line Expense	1,708,203	0	1,708,203	954,922	0	954,922	753,281	0	753,281
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	8,830	0	8,830	8,566	0	8,566	264	0	264
3	586000	Meter Expense	2,078,886	54,327	2,133,213	1,732,702	36,498	1,769,200	346,184	17,829	364,013
3	587000	Customer Installations Expense	838,066	145,946	984,012	589,458	98,049	687,507	248,608	47,897	296,505
3	588000	Miscellaneous Distribution Expense	4,921,102	4,155,429	9,076,531	3,216,520	2,791,700	6,008,220	1,704,582	1,363,729	3,068,311
3	589000	Rent	(5)	505,707	505,702	(4)	339,744	339,740	(1)	165,963	165,962
MAINTENANCE:											
3	590000	Supervision & Engineering	280,710	1,033,045	1,313,755	153,500	694,020	847,520	127,210	339,025	466,235
3	591000	Structures	555,113	2,525	557,638	343,560	1,696	345,256	211,553	829	212,382
3	592000	Station Equipment	807,016	126,436	933,452	555,197	84,942	640,139	251,819	41,494	293,313
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,006,561	1,112	10,007,673	7,022,860	747	7,023,607	2,983,701	365	2,984,066
3	594000	Underground Lines	886,866	0	886,866	587,843	0	587,843	299,023	0	299,023
3	595000	Line Transformers	415,940	0	415,940	327,898	0	327,898	88,042	0	88,042
3	596000	Street Light & Signal System Maintenance Exp	189,137	(8)	189,129	150,302	(5)	150,297	38,835	(3)	38,832
3	597000	Meters	36,565	0	36,565	28,315	0	28,315	8,250	0	8,250
3	598000	Miscellaneous Distribution Expense	(446,237)	205,754	(240,483)	(536,399)	138,230	(398,169)	90,162	67,524	157,686
TOTAL DISTRIBUTION OPERATING EXP			25,872,731	10,433,903	36,306,634	17,381,799	7,009,704	24,391,503	8,490,932	3,424,199	11,915,131
E-DEPX		Depreciation Expense-Distribution	48,861,074	67,396	48,928,470	31,605,225	45,278	31,650,503	17,255,849	22,118	17,277,967
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	32,197	0	32,197	32,197	0	32,197	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,349,298	0	54,349,298	47,065,247	0	47,065,247	7,284,051	0	7,284,051
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			103,242,569	67,396	103,309,965	78,702,669	45,278	78,747,947	24,539,900	22,118	24,562,018
TOTAL DISTRIBUTION EXPENSES			129,115,300	10,501,299	139,616,599	96,084,468	7,054,982	103,139,450	33,030,832	3,446,317	36,477,149

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	183,252	183,252	0	120,078	120,078	0	63,174	63,174
2	902000	Meter Reading Expenses	2,825,428	176,863	3,002,291	2,613,651	115,891	2,729,542	211,777	60,972	272,749
2	903XXX	Customer Records & Collection Expenses	2,756,091	7,669,934	10,426,025	1,865,199	5,025,801	6,891,000	890,892	2,644,133	3,535,025
2	904000	Uncollectible Accounts	(15,329)	26,391	11,062	(39,477)	17,293	(22,184)	24,148	9,098	33,246
2	905000	Misc Customer Accounts	0	278,375	278,375	0	182,408	182,408	0	95,967	95,967
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,566,190	8,334,815	13,901,005	4,439,373	5,461,471	9,900,844	1,126,817	2,873,344	4,000,161
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,529,020	223,362	38,752,382	28,588,862	146,360	28,735,222	9,940,158	77,002	10,017,160
2	909000	Advertising	58,621	1,056,133	1,114,754	58,621	692,042	750,663	0	364,091	364,091
2	910000	Misc Customer Service & Info Exp	0	334,948	334,948	0	219,478	219,478	0	115,470	115,470
TOTAL CUSTOMER SERVICE & INFO EXP			38,587,641	1,614,443	40,202,084	28,647,483	1,057,880	29,705,363	9,940,158	556,563	10,496,721
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	727,587	32,690,044	33,417,631	566,059	22,423,736	22,989,795	161,528	10,266,308	10,427,836
4	921000	Office Supplies & Expenses	17,085	4,895,404	4,912,489	14,929	3,358,002	3,372,931	2,156	1,537,402	1,539,558
4	922000	Admin Exp Transferred--Credit	0	(108,168)	(108,168)	0	(74,198)	(74,198)	0	(33,970)	(33,970)
4	923000	Outside Services Employed	357,284	9,969,973	10,327,257	344,792	6,838,903	7,183,695	12,492	3,131,070	3,143,562
4	924000	Property Insurance Premium	0	1,346,780	1,346,780	0	923,824	923,824	0	422,956	422,956
4	925XXX	Injuries and Damages	393	3,147,138	3,147,531	44	2,158,779	2,158,823	349	988,359	988,708
4	926XXX	Employee Pensions and Benefits	6,830	1,636,908	1,643,738	6,830	1,122,837	1,129,667	0	514,071	514,071
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,021,750	3,836,547	6,858,297	1,948,570	2,508,718	4,457,288	1,073,180	1,327,829	2,401,009
4	930000	Miscellaneous General Expenses	131,112	4,507,888	4,639,000	91,160	3,092,186	3,183,346	39,952	1,415,702	1,455,654
4	931000	Rents	4,712	264,045	268,757	0	181,122	181,122	4,712	82,923	87,635
4	935000	Maintenance of General Plant	1,208,618	12,017,838	13,226,456	733,969	8,243,636	8,977,605	474,649	3,774,202	4,248,851
TOTAL ADMIN & GEN OPERATING EXP			5,476,571	74,204,397	79,680,968	3,706,353	50,777,545	54,483,898	1,770,218	23,426,852	25,197,070

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	2,610,199	19,198,790	21,808,989	1,919,195	13,169,410	15,088,605	691,004	6,029,380	6,720,384
E-AMTX		Amortization Expense-General Plant - 303000	0	525,705	525,705	0	360,365	360,365	0	165,340	165,340
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,067,913	22,947,015	26,014,928	3,061,783	15,740,505	18,802,288	6,130	7,206,510	7,212,640
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,741	47,741	0	32,748	32,748	0	14,993	14,993
99	407229	Idaho Earnings Test Amortization	(337,655)	0	(337,655)	0	0	0	(337,655)	0	(337,655)
99	407230	Tax Reform Amortization	(8,018,033)	0	(8,018,033)	(5,387,654)	0	(5,387,654)	(2,630,379)	0	(2,630,379)
99	407311	Regulatory Debit - AFUDC Amortization	24,328	82,116	106,444	22,444	55,041	77,485	1,884	27,075	28,959
99	407319	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0	657,042
99	407332	Existing Meters Excess Deprec. Deferral	663,528	0	663,528	663,528	0	663,528	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(925,023)	0	(925,023)	(625,487)	0	(625,487)	(299,536)	0	(299,536)
99	407436	Regulatory Credit - AMI	(6,131,484)	0	(6,131,484)	(6,131,484)	0	(6,131,484)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,043,723)	42,801,367	35,757,644	(5,132,213)	29,358,069	24,225,856	(1,911,510)	13,443,298	11,531,788
		TOTAL ADMIN & GENERAL EXPENSES	(1,567,152)	117,005,764	115,438,612	(1,425,860)	80,135,614	78,709,754	(141,292)	36,870,150	36,728,858
		TOTAL EXPENSES BEFORE FIT	187,951,923	593,422,035	781,373,958	140,577,978	391,865,928	532,443,906	47,373,945	201,556,107	248,930,052
		NET OPERATING INCOME (LOSS) BEFORE FIT			194,840,642			127,783,136			67,057,506
E-FIT		FEDERAL INCOME TAX			14,465,223			9,591,723			4,873,500
E-FIT		DEFERRED FEDERAL INCOME TAX			4,736,271			2,402,978			2,333,293
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			176,123,936			116,105,438			60,018,498

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.526%	34.474%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.182%	32.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months 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	43,420	871,231	914,651	41,320	569,698	611,018	2,100	301,533	303,633
1	456010	Other Electric Rev-Financial	0	(9,933,828)	(9,933,828)	0	(6,495,730)	(6,495,730)	0	(3,438,098)	(3,438,098)
1	456015	Other Electric Rev-CT Fuel Sales	0	21,093,999	21,093,999	0	13,793,366	13,793,366	0	7,300,633	7,300,633
1	456016	Other Electric Rev-Resource Opt	0	2,228,986	2,228,986	0	1,457,534	1,457,534	0	771,452	771,452
1	456017	Other Electric Rev-Non Resource	0	67,721	67,721	0	44,283	44,283	0	23,438	23,438
1	456018	Other Electric Rev-Extraction	0	474,946	474,946	0	310,567	310,567	0	164,379	164,379
1	456020	Other Electric Rev-Sale of Excess	0	147,238	147,238	0	96,279	96,279	0	50,959	50,959
1	456030	Other Electric Rev-Clearwater	(71,183)	811,835	740,652	0	530,859	530,859	(71,183)	280,976	209,793
1	456100	Transmission Revenue of Others	0	13,265,343	13,265,343	0	8,674,208	8,674,208	0	4,591,135	4,591,135
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,464,259	2,464,259	0	1,611,379	1,611,379	0	852,880	852,880
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	3,694,014	0	3,694,014	3,089,497	0	3,089,497	604,517	0	604,517
1	456329	Amortization Res Decoupling Deferral	3,722,892	0	3,722,892	1,673,702	0	1,673,702	2,049,190	0	2,049,190
1	456338	Non-res Decoupling Deferred Rev	7,180,211	0	7,180,211	6,473,946	0	6,473,946	706,265	0	706,265
1	456339	Amortization Non-res Decoupling	(1,682,520)	0	(1,682,520)	(1,077,457)	0	(1,077,457)	(605,063)	0	(605,063)
1	456380	Other Electric Revenue-Clearwater	166,027	0	166,027	0	0	0	166,027	0	166,027
1	456700	Other Electric Rev-Low Voltage	158,103	0	158,103	107,322	0	107,322	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(4,540,624)	(4,540,624)	0	(2,969,114)	(2,969,114)	0	(1,571,510)	(1,571,510)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	4,540,624	4,540,624	0	2,969,114	2,969,114	0	1,571,510	1,571,510
1	456730	Other Elec Rev-Intraco Thermal	0	44,312,401	44,312,401	0	28,975,879	28,975,879	0	15,336,522	15,336,522
TOTAL ACCOUNT 456			13,210,964	78,407,807	91,618,771	10,308,330	51,270,866	61,579,196	2,902,634	27,136,941	30,039,575

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months 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	555000/555100	Purchased Power	0	130,480,986	130,480,986	0	85,321,517	85,321,517	0	45,159,469	45,159,469
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,201,659	1,470,108	268,449	785,765	1,054,214	0	415,894	415,894
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	5,857,901	0	5,857,901	0	0	0	5,857,901	0	5,857,901
1	555550	Non Monetary - Exchange Power	0	(1,841,430)	(1,841,430)	0	(1,204,111)	(1,204,111)	0	(637,319)	(637,319)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,633,661	6,633,661	0	4,337,751	4,337,751	0	2,295,910	2,295,910
1	555710	Intercompany Purchase	0	2,464,259	2,464,259	0	1,611,379	1,611,379	0	852,880	852,880
TOTAL ACCOUNT 555			6,126,350	138,939,135	145,065,485	268,449	90,852,301	91,120,750	5,857,901	48,086,834	53,944,735

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months 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	15,606	6,989,203	7,004,809	15,606	4,570,240	4,585,846	0	2,418,963	2,418,963
1	557010	Other Power Supply Expense - Financial	0	(2,499,209)	(2,499,209)	0	(1,634,233)	(1,634,233)	0	(864,976)	(864,976)
1	557018	Merchandise Processing Fee	0	50,017	50,017	0	32,706	32,706	0	17,311	17,311
1	557150	Fuel - Economic Dispatch	0	(6,911,077)	(6,911,077)	0	(4,519,153)	(4,519,153)	0	(2,391,924)	(2,391,924)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	135,628	0	135,628	0	0	0	135,628	0	135,628
1	557165	Other Resource Costs-CAISO Charges	0	243,277	243,277	0	159,079	159,079	0	84,198	84,198
1	557170	Broker Fees - Power	0	330,896	330,896	0	216,373	216,373	0	114,523	114,523
1	557171	REC Broker Fees	0	49,564	49,564	0	32,410	32,410	0	17,154	17,154
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	3,897,974	0	3,897,974	3,897,974	0	3,897,974	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	575,524	0	575,524	575,524	0	575,524	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,775,788)	0	(1,775,788)	(1,775,788)	0	(1,775,788)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,124,831	0	1,124,831	0	0	0	1,124,831	0	1,124,831
99	557390	Idaho PCA Amortization	(9,553,957)	0	(9,553,957)	0	0	0	(9,553,957)	0	(9,553,957)
1	557395	Optional Renewable Power Expense Offset	0	629	629	0	411	411	0	218	218
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	7,514,329	7,514,329	0	4,913,620	4,913,620	0	2,600,709	2,600,709
1	557711	Turbine Gas Bookout Offset	0	(7,514,329)	(7,514,329)	0	(4,913,620)	(4,913,620)	0	(2,600,709)	(2,600,709)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	59,070,002	59,070,002	0	38,625,874	38,625,874	0	20,444,128	20,444,128
TOTAL ACCOUNT 557			(4,761,504)	58,777,520	54,016,016	3,210,814	38,434,620	41,645,434	(7,972,318)	20,342,900	12,370,582

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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	340,145	223,362	563,507	260,049	146,360	406,409	80,096	77,002
99	908600	Public Purpose Tariff Rider Expense Offset	38,559,212	0	38,559,212	28,338,267	0	28,338,267	10,220,945	0
99	908610	Limited Income Tax Refund Program	184,632	0	184,632	184,632	0	184,632	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(554,969)	0	(554,969)	(194,086)	0	(194,086)	(360,883)	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,529,020	223,362	38,752,382	28,588,862	146,360	28,735,222	9,940,158	77,002

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.526%	34.474%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

157,098

10,220,945

0

(360,883)

0

10,017,160

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended September 30, 2019 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	2,510,246,589	1,683,475,508	826,771,081
	Interest Deduction for FIT Calculation	68,916,332	46,312,411	22,603,921
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	976,214,600	660,227,042	315,987,558
E-OPS	Less: Operating & Maintenance Expense	566,189,423	380,078,426	186,110,997
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	135,600,503	88,799,240	46,801,263
E-OTX	Less: Taxes Other than FIT	79,584,032	63,566,240	16,017,792
	Net Operating Income Before FIT	194,840,642	127,783,136	67,057,506
E-INT	Less: Interest Expense	68,916,332	46,312,411	22,603,921
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,088,630	0	1,088,630
E-SCM	Plus: Schedule M Adjustments	(58,130,928)	(35,938,415)	(22,192,513)
	Taxable Net Operating Income	68,882,012	45,674,870	23,207,142
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	14,465,223	9,591,723	4,873,500
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	14,465,223	9,591,723	4,873,500
E-DTE	Deferred FIT	4,736,271	2,402,978	2,333,293
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,716,706	11,677,698	7,039,008

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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
	997000 Book Depreciation & Amortization	59,489,936	87,528,760	147,018,696	38,940,291	58,605,173	97,545,464	20,549,645	28,923,587	49,473,232
12	997001 Contributions In Aid of Construction	0	8,778,405	8,778,405	0	5,883,989	5,883,989	0	2,894,416	2,894,416
12	997002 Injuries and Damages	0	(482)	(482)	0	(323)	(323)	0	(159)	(159)
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	846,694	846,694	0	567,522	567,522	0	279,172	279,172
99	997007 Idaho PCA	(8,429,126)	0	(8,429,126)	0	0	0	(8,429,126)	0	(8,429,126)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,670)	(22,670)	0	(11,152)	(11,152)
12	997016 Redemption Expense Amortization	0	945,478	945,478	0	633,735	633,735	0	311,743	311,743
99	997017 Amort - Invest in Exch Pwr (405.9)	2,245,469	0	2,245,469	2,245,469	0	2,245,469	0	0	0
99	997018 DSM Tariff Rider	8,056,673	10,237	8,066,910	6,214,320	6,862	6,221,182	1,842,353	3,375	1,845,728
12	997020 FAS87 Current Pension Accrual	0	770,390	770,390	0	516,377	516,377	0	254,013	254,013
99	997024 Kettle Falls Disallowance	(39,256)	0	(39,256)	(39,256)	0	(39,256)	0	0	0
12	997027 Uncollectibles	0	(2,215,710)	(2,215,710)	0	(1,485,146)	(1,485,146)	0	(730,564)	(730,564)
99	997031 Decoupling Mechanism	(12,914,596)	0	(12,914,596)	(10,159,686)	0	(10,159,686)	(2,754,910)	0	(2,754,910)
12	997032 Interest Rate Swaps	0	(7,434,411)	(7,434,411)	0	(4,983,137)	(4,983,137)	0	(2,451,274)	(2,451,274)
99	997033 BPA Residential Exchange	96,628	0	96,628	9,895	0	9,895	86,733	0	86,733
99	997034 Montana Hydro Settlement	4,971,200	0	4,971,200	3,250,171	0	3,250,171	1,721,029	0	1,721,029
99	997035 Leases	0	(32,250)	(32,250)	0	(22,122)	(22,122)	0	(10,128)	(10,128)
99	997043 Washington Deferred Power Costs	3,899,769	0	3,899,769	3,899,769	0	3,899,769	0	0	0
12	997044 Non-Monetary Power Costs	0	(1,841,430)	(1,841,430)	0	(1,234,274)	(1,234,274)	0	(607,156)	(607,156)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(146,698)	0	(146,698)	(151,886)	0	(151,886)	5,188	0	5,188
12	997048 AFUDC	0	7,865,431	7,865,431	0	5,272,041	5,272,041	0	2,593,390	2,593,390
12	997049 Tax Depreciation	0	(155,038,135)	(155,038,135)	0	(103,918,961)	(103,918,961)	0	(51,119,174)	(51,119,174)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(300,000)	300,000	0	0	201,084	201,084	(300,000)	98,916	(201,084)
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	592,585	744,703	30,975	291,501	322,476
99	997065 Amortization - Unbilled Revenue Add-Ins	(214,755)	0	(214,755)	125,495	0	125,495	(340,250)	0	(340,250)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	7,025,305	7,025,305	0	4,708,921	4,708,921	0	2,316,384	2,316,384
12	997081 Deferred Compensation	0	(242,907)	(242,907)	0	(162,816)	(162,816)	0	(80,091)	(80,091)
4	997082 Meal Disallowances	0	514,172	514,172	0	352,696	352,696	0	161,476	161,476
12	997083 Paid Time Off	0	358,811	358,811	0	240,504	240,504	0	118,307	118,307
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	347,259	0	347,259	0	0	0	347,259	0	347,259
99	997095 WA REC Deferral	(1,202,059)	0	(1,202,059)	(1,202,059)	0	(1,202,059)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,931	21,931	0	10,788	10,788
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(14,776)	(14,776)	0	(9,904)	(9,904)	0	(4,872)	(4,872)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(37,130,754)	(37,130,754)	0	(24,888,002)	(24,888,002)	0	(12,242,752)	(12,242,752)
99	997102 Amort Idaho Earnings Test (254229)	(456,282)	0	(456,282)	0	0	0	(456,282)	0	(456,282)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107 MDM System	(9,176,390)	0	(9,176,390)	(9,176,390)	0	(9,176,390)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	63,398	0	63,398	106,030	0	106,030	(42,632)	0	(42,632)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	(7,674,443)	0	(7,674,443)	(5,330,131)	0	(5,330,131)	(2,344,312)	0	(2,344,312)
99	997110	FISERVE	(925,333)	0	(925,333)	(625,699)	0	(625,699)	(299,634)	0	(299,634)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(563,947)	(563,947)	0	(277,413)	(277,413)
12	997112	AFUDC Equity Tax Flow Through	0	(7,165,139)	(7,165,139)	0	(4,802,649)	(4,802,649)	0	(2,362,490)	(2,362,490)
12	997113	AFUDC Equity CWIP	0	(1,666,890)	(1,666,890)	0	(1,117,283)	(1,117,283)	0	(549,607)	(549,607)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,768)	(53,768)	0	(26,449)	(26,449)
99	997115	AFUDC Equity DFIT Deferral	2,002,504	0	2,002,504	1,345,462	0	1,345,462	657,042	0	657,042
99	997117	Colstrip Plant Adjustment	(955,704)	0	(955,704)	0	0	0	(955,704)	0	(955,704)
		TOTAL SCHEDULE M ADJUSTMENTS	55,627,022	(97,877,795)	(58,130,928)	29,723,167	(65,661,582)	(35,938,415)	10,023,700	(32,216,213)	(22,192,513)

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%	67.028%	32.972%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months 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	324,596	324,596	0	217,570	217,570	0	107,026	107,026
99	410100	Deferred Federal Income Tax Expense - Washin	2,878,090	0	2,878,090	2,878,090	0	2,878,090	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,295,216	0	2,295,216	0	0	0	2,295,216	0	2,295,216
	410100	Total	5,173,306	324,596	5,497,902	2,878,090	217,570	3,095,660	2,295,216	107,026	2,402,242
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(8,720)	(8,720)	0	(5,845)	(5,845)	0	(2,875)	(2,875)
99	411100	Deferred Federal Income Tax Expense - Washin	(686,837)	0	(686,837)	(686,837)	0	(686,837)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(66,074)	0	(66,074)	0	0	0	(66,074)	0	(66,074)
	411100	Total	(752,911)	(8,720)	(761,631)	(686,837)	(5,845)	(692,682)	(66,074)	(2,875)	(68,949)
Total Deferred Federal Income Tax Expense			4,420,395	315,876	4,736,271	2,191,253	211,725	2,402,978	2,229,142	104,151	2,333,293

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.028%	32.972%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,492,537	1,492,537	0	975,970	975,970	0	516,567	516,567
1	408150	R&P Property Tax--Production	0	17,549,007	17,549,007	0	11,475,296	11,475,296	0	6,073,711	6,073,711
1	408180	R&P Property Tax--Transmission	0	6,032,676	6,032,676	0	3,944,767	3,944,767	0	2,087,909	2,087,909
1	409100	State Income Tax--Montana & Oregon	0	120,138	120,138	0	78,558	78,558	0	41,580	41,580
		TOTAL PRODUCTION & TRANSMISSION	0	25,234,734	25,234,734	0	16,500,993	16,500,993	0	8,733,741	8,733,741
DISTRIBUTION											
99	408110	State Excise Tax	21,260,541	0	21,260,541	21,260,541	0	21,260,541	0	0	0
99	408120	Municipal Occupation & License Tax	21,969,887	0	21,969,887	18,694,658	0	18,694,658	3,275,229	0	3,275,229
99	408160	Miscellaneous State or Local Tax--WA & ID	113	0	113	0	0	0	113	0	113
99	408170	R&P Property Tax--Distribution	10,316,228	0	10,316,228	7,110,048	0	7,110,048	3,206,180	0	3,206,180
99	409100	State Income Tax--Idaho	(286,101)	0	(286,101)	0	0	0	(286,101)	0	(286,101)
99	411410	State Income Tax--Idaho ITC Deferred	1,177,576	0	1,177,576	0	0	0	1,177,576	0	1,177,576
99	411420	State Income Tax--Idaho ITC Amortization	(88,946)	0	(88,946)	0	0	0	(88,946)	0	(88,946)
		TOTAL DISTRIBUTION	54,349,298	0	54,349,298	47,065,247	0	47,065,247	7,284,051	0	7,284,051
		TOTAL TAXES OTHER THAN FIT	54,349,298	25,234,734	79,584,032	47,065,247	16,500,993	63,566,240	7,284,051	8,733,741	16,017,792

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2019
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,100,000	8,100,000	0	5,296,590	5,296,590	0	2,803,410	2,803,410
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	1,138,364	1,138,364	0	744,376	744,376	0	393,988	393,988
1	182381	CDA Settlement Past Storage	0	30,758,813	30,758,813	0	20,113,188	20,113,188	0	10,645,625	10,645,625
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)	439,511	18,408,832	18,848,343	439,511	12,286,626	12,726,137	0	6,122,206	6,122,206
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,039,004	82,016,933	84,055,937	2,006,270	56,259,515	58,265,785	32,734	25,757,418	25,790,152
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	708,435	708,435	0	485,951	485,951	0	222,484	222,484
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	13,593,894	1,556,376	15,150,270	13,593,894	1,067,596	14,661,490	0	488,780	488,780
TOTAL INTANGIBLE PLANT			16,675,113	281,307,578	297,982,691	16,642,379	189,864,234	206,506,613	32,734	91,443,344	91,476,078
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	50,845,171	88,769,294	139,614,465	33,227,433	58,046,241	91,273,674	17,617,738	30,723,053	48,340,791
1	312000	Boiler Plant	66,684,891	123,113,283	189,798,174	43,579,417	80,503,776	124,083,193	23,105,474	42,609,507	65,714,981
1	313000	Generators	3,366	3,667	7,033	2,183	2,398	4,581	1,183	1,269	2,452
1	314000	Turbogenerator Units	17,687,887	39,010,399	56,698,286	11,558,152	25,508,900	37,067,052	6,129,735	13,501,499	19,631,234
1	315000	Accessory Electric Equipment	7,920,730	21,511,630	29,432,360	5,176,247	14,066,455	19,242,702	2,744,483	7,445,175	10,189,658
1	316000	Miscellaneous Power Plant Equipment	6,463,786	10,500,904	16,964,690	4,224,094	6,866,541	11,090,635	2,239,692	3,634,363	5,874,055
TOTAL STEAM PRODUCTION PLANT			149,605,831	286,487,649	436,093,480	97,767,526	187,334,274	285,101,800	51,838,305	99,153,375	150,991,680
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	63,768,064	63,768,064	0	41,697,937	41,697,937	0	22,070,127	22,070,127
1	331XXX	Structures & Improvements	0	88,797,022	88,797,022	0	58,064,373	58,064,373	0	30,732,649	30,732,649
1	332XXX	Reservoirs, Dams, & Waterways	0	193,294,467	193,294,467	0	126,395,252	126,395,252	0	66,899,215	66,899,215
1	333000	Waterwheels, Turbines, & Generators	0	234,475,616	234,475,616	0	153,323,605	153,323,605	0	81,152,011	81,152,011
1	334000	Accessory Electric Equipment	0	68,203,074	68,203,074	0	44,597,990	44,597,990	0	23,605,084	23,605,084
1	335XXX	Miscellaneous Power Plant Equipment	0	14,235,152	14,235,152	0	9,308,366	9,308,366	0	4,926,786	4,926,786
1	336000	Roads, Railroads, & Bridges	0	4,298,529	4,298,529	0	2,810,808	2,810,808	0	1,487,721	1,487,721
TOTAL HYDRAULIC PRODUCTION PLANT			0	667,071,924	667,071,924	0	436,198,331	436,198,331	0	230,873,593	230,873,593
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	17,129,449	17,129,449	0	11,200,947	11,200,947	0	5,928,502	5,928,502
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,646	21,387,646	0	13,985,382	13,985,382	0	7,402,264	7,402,264
1	343000	Prime Movers	0	23,545,186	23,545,186	0	15,396,197	15,396,197	0	8,148,989	8,148,989
1	344000	Generators	0	219,470,866	219,470,866	0	143,511,999	143,511,999	0	75,958,867	75,958,867
1	344010	Generators - Solar	0	161,847	161,847	0	105,832	105,832	0	56,015	56,015
1	345000	Accessory Electric Equipment	0	22,168,012	22,168,012	0	14,495,663	14,495,663	0	7,672,349	7,672,349
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	1,723,367	1,723,367	0	1,126,910	1,126,910	0	596,457	596,457
TOTAL OTHER PRODUCTION PLANT			0	306,524,751	306,524,751	0	200,436,535	200,436,535	0	106,088,216	106,088,216
TOTAL PRODUCTION PLANT			149,605,831	1,260,084,324	1,409,690,155	97,767,526	823,969,140	921,736,666	51,838,305	436,115,184	487,953,489

RESULTS OF OPERATIONS	
ELECTRIC UTILITY PLANT	
For Twelve Months Ended September 30, 2019	
Average of Monthly Averages Basis	

Report ID:
E-PLT-12A

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	287,998	28,405,180	28,693,178	188,207	18,574,147	18,762,354	99,791	9,831,033	9,930,824
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	108	25,938,250	25,938,358	67	16,961,022	16,961,089	41	8,977,228	8,977,269
1	353XXX	Station Equipment	5,448,500	265,516,304	270,964,804	3,560,607	173,621,111	177,181,718	1,887,893	91,895,193	93,783,086
1	354000	Towers & Fixtures	7,330,243	9,878,928	17,209,171	4,790,314	6,459,831	11,250,145	2,539,929	3,419,097	5,959,026
1	355000	Poles & Fixtures	2,483	264,101,710	264,104,193	1,623	172,696,108	172,697,731	860	91,405,602	91,406,462
1	356000	Overhead Conductors & Devices	5,739,854	142,940,708	148,680,562	3,750,997	93,468,929	97,219,926	1,988,857	49,471,779	51,460,636
1	357000	Underground Conduit	0	3,077,865	3,077,865	0	2,012,616	2,012,616	0	1,065,249	1,065,249
1	358000	Underground Conductors & Devices	0	2,426,525	2,426,525	0	1,586,705	1,586,705	0	839,820	839,820
1	359000	Roads & Trails	36,132	2,058,116	2,094,248	23,612	1,345,802	1,369,414	12,520	712,314	724,834
TOTAL TRANSMISSION PLANT			18,845,318	744,343,586	763,188,904	12,315,427	486,726,271	499,041,698	6,529,891	257,617,315	264,147,206
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,673,794	0	7,673,794	6,203,240	0	6,203,240	1,470,554	0	1,470,554
99	360400	Land Easements	2,631,530	0	2,631,530	391,811	0	391,811	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,808,160	0	33,808,160	27,055,089	0	27,055,089	6,753,071	0	6,753,071
3	362000	Station Equipment	135,686,946	3,056,045	138,742,991	90,723,771	2,053,112	92,776,883	44,963,175	1,002,933	45,966,108
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	414,517,249	0	414,517,249	269,022,310	0	269,022,310	145,494,939	0	145,494,939
99	365000	Overhead Conductors & Devices	270,100,695	0	270,100,695	172,379,666	0	172,379,666	97,721,029	0	97,721,029
99	366000	Underground Conduit	119,898,646	0	119,898,646	78,681,015	0	78,681,015	41,217,631	0	41,217,631
99	367000	Underground Conductors & Devices	211,135,367	0	211,135,367	139,966,324	0	139,966,324	71,169,043	0	71,169,043
99	368000	Line Transformers	272,438,773	0	272,438,773	187,931,518	0	187,931,518	84,507,255	0	84,507,255
99	369XXX	Services	174,796,082	0	174,796,082	114,914,993	0	114,914,993	59,881,089	0	59,881,089
99	371XXX	Installations on Customers' Premises	1,575,116	0	1,575,116	1,575,116	0	1,575,116	0	0	0
99	370XXX	Meters	61,541,153	0	61,541,153	38,446,140	0	38,446,140	23,095,013	0	23,095,013
99	373XXX	Street Light & Signal Systems	63,331,954	0	63,331,954	41,160,170	0	41,160,170	22,171,784	0	22,171,784
TOTAL DISTRIBUTION PLANT			1,772,101,160	3,056,045	1,775,157,205	1,171,049,008	2,053,112	1,173,102,120	601,052,152	1,002,933	602,055,085
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,237	7,522,640	9,052,877	827,478	5,160,155	5,987,633	702,759	2,362,485	3,065,244
4	390XXX	Structures & Improvements	18,073,029	91,833,405	109,906,434	9,687,068	62,993,124	72,680,192	8,385,961	28,840,281	37,226,242
4	391XXX	Office Furniture & Equipment	4,517,296	60,024,413	64,541,709	4,462,422	41,173,746	45,636,168	54,874	18,850,667	18,905,541
4	392XXX	Transportation Equipment	34,630,071	22,550,116	57,180,187	24,412,148	15,468,252	39,880,400	10,217,923	7,081,864	17,299,787
4	393000	Stores Equipment	427,370	3,830,346	4,257,716	251,716	2,627,426	2,879,142	175,654	1,202,920	1,378,574
4	394000	Tools, Shop & Garage Equipment	1,715,103	14,043,125	15,758,228	741,551	9,632,882	10,374,433	973,552	4,410,243	5,383,795
4	394100	Electric Charging Stations	0	114,829	114,829	0	78,767	78,767	0	36,062	36,062
4	395XXX	Laboratory Equipment	359,676	2,140,926	2,500,602	345,502	1,468,568	1,814,070	14,174	672,358	686,532
4	396XXX	Power Operated Equipment	24,191,314	9,385,769	33,577,083	14,345,762	6,438,168	20,783,930	9,845,552	2,947,601	12,793,153
4	397XXX	Communications Equipment	26,904,719	84,481,299	111,386,018	17,139,751	57,949,947	75,089,698	9,764,968	26,531,352	36,296,320
4	398000	Miscellaneous Equipment	13,522	570,676	584,198	0	391,455	391,455	13,522	179,221	192,743
TOTAL GENERAL PLANT			112,362,337	296,497,544	408,859,881	72,213,398	203,382,490	275,595,888	40,148,939	93,115,054	133,263,993
TOTAL PLANT IN SERVICE			2,069,589,759	2,585,289,077	4,654,878,836	1,369,987,738	1,705,995,247	3,075,982,985	699,602,021	879,293,830	1,578,895,851

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended September 30, 2019
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	(109,706,318)	(197,828,812)	(307,535,130)	(71,527,302)	(129,360,260)	(200,887,562)	(38,179,016)	(68,468,552)	(106,647,568)
E-ADEP		Hydro Production Plant	0	(138,492,948)	(138,492,948)	0	(90,560,539)	(90,560,539)	0	(47,932,409)	(47,932,409)
E-ADEP		Other Production Plant	0	(130,892,884)	(130,892,884)	0	(85,590,857)	(85,590,857)	0	(45,302,027)	(45,302,027)
E-ADEP		Transmission Plant	(10,622,498)	(210,758,717)	(221,381,215)	(6,883,620)	(137,815,125)	(144,698,745)	(3,738,878)	(72,943,592)	(76,682,470)
E-ADEP		Distribution Plant	(576,064,578)	(198,169)	(576,262,747)	(354,470,999)	(133,134)	(354,604,133)	(221,593,579)	(65,035)	(221,658,614)
E-ADEP		General Plant	(39,778,421)	(101,037,323)	(140,815,744)	(24,172,582)	(69,306,552)	(93,479,134)	(15,605,839)	(31,730,771)	(47,336,610)
		TOTAL ACCUMULATED DEPRECIATION	(736,171,815)	(779,208,853)	(1,515,380,668)	(457,054,503)	(512,766,467)	(969,820,970)	(279,117,312)	(266,442,386)	(545,559,698)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,115,538)	(14,115,538)	0	(9,230,150)	(9,230,150)	0	(4,885,388)	(4,885,388)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(268,286)	0	(268,286)	(268,286)	0	(268,286)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,433,306)	(2,433,306)	0	(1,666,408)	(1,666,408)	0	(766,898)	(766,898)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,282,419)	(55,798,600)	(59,081,019)	(3,258,369)	(38,275,050)	(41,533,419)	(24,050)	(17,523,550)	(17,547,600)
E-AAAMT		General Plant - 390200, 396200	0	(156,886)	(156,886)	0	(107,616)	(107,616)	0	(49,270)	(49,270)
		TOTAL ACCUMULATED AMORTIZATION	(3,550,705)	(72,504,330)	(76,055,035)	(3,526,655)	(49,279,224)	(52,805,879)	(24,050)	(23,225,106)	(23,249,156)
		TOTAL ACCUMULATED DEPR/AMORT	(739,722,520)	(851,713,183)	(1,591,435,703)	(460,581,158)	(562,045,691)	(1,022,626,849)	(279,141,362)	(289,667,492)	(568,808,854)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,329,867,239	1,733,575,894	3,063,443,133	909,406,580	1,143,949,556	2,053,356,136	420,460,659	589,626,338	1,010,086,997
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	77,007	77,007	0	50,355	50,355	0	26,652	26,652
12		ADFIT - Electric Plant In Service (282900)	0	(549,663,708)	(549,663,708)	0	(368,428,590)	(368,428,590)	0	(181,235,118)	(181,235,118)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,471,279)	(62,471,279)	0	(42,852,174)	(42,852,174)	0	(19,619,105)	(19,619,105)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(743,983)	(743,983)	0	(510,335)	(510,335)	0	(233,648)	(233,648)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(180,711)	(180,711)	0	(123,959)	(123,959)	0	(56,752)	(56,752)
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	(6,459,350)	(6,459,350)	0	(4,223,769)	(4,223,769)	0	(2,235,581)	(2,235,581)
1		ADFIT - CDA Settlement Costs (283333)	0	250,954	250,954	0	164,099	164,099	0	86,855	86,855
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,294,440)	(1,294,440)	0	(867,637)	(867,637)	0	(426,803)	(426,803)
		TOTAL ACCUMULATED DFIT	0	(620,485,510)	(620,485,510)	0	(416,792,010)	(416,792,010)	0	(203,693,500)	(203,693,500)
		NET ELECTRIC UTILITY PLANT	1,329,867,239	1,113,090,384	2,442,957,623	909,406,580	727,157,546	1,636,564,126	420,460,659	385,932,838	806,393,497

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.182%	32.818%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.028%	32.972%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

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	1,329,867,239	1,113,090,384	2,442,957,623	909,406,580	727,157,546	1,636,564,126	420,460,659	385,932,838	806,393,497
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	395,273	1,053,571	1,448,844	357,648	722,697	1,080,345	37,625	330,874	368,499
4	Accumulated Amortization - AFUDC (182318)	(12,119)	(43,261)	(55,380)	(11,283)	(29,675)	(40,958)	(836)	(13,586)	(14,422)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(117,572)	0	(117,572)	117,572	0	117,572
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)	(3,194,262)	0	(3,194,262)	(1,023,706)	0	(1,023,706)	(2,170,556)	0	(2,170,556)
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)	1,795,325	0	1,795,325	0	0	0	1,795,325	0	1,795,325
99	ADFIT - Boulder Park Disallowed (190040)	168,982	0	168,982	0	0	0	168,982	0	168,982
99	Investment in WNP3 Exchange Power (124900, 12493C)	1,028,977	0	1,028,977	1,028,977	0	1,028,977	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(184,977)	0	(184,977)	(184,977)	0	(184,977)	0	0	0
99	CDA Lake Settlement - WA (182382)	253,530	0	253,530	253,530	0	253,530	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(757,704)	0	(757,704)	(757,704)	0	(757,704)	0	0	0
99	CDA Lake Settlement - ID (186382)	46,463	0	46,463	0	0	0	46,463	0	46,463
99	ADFIT - CDA Lake Settlement - Direct (283382)	(62,999)	0	(62,999)	(53,242)	0	(53,242)	(9,757)	0	(9,757)
99	CDA CDR Fund - Direct (182324)	18,442	0	18,442	18,442	0	18,442	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	130,261	0	130,261	121,566	0	121,566	8,695	0	8,695
99	ADFIT - Spokane River Relicensing (283322)	(27,341)	0	(27,341)	(25,518)	0	(25,518)	(1,823)	0	(1,823)
99	Spokane River PM&Es (182323)	117,687	0	117,687	77,194	0	77,194	40,493	0	40,493
99	ADFIT - Spokane River PM&Es (283323)	(24,729)	0	(24,729)	(16,225)	0	(16,225)	(8,504)	0	(8,504)
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)	(2,132,822)	144	(2,132,678)	(986,289)	99	(986,190)	(1,146,533)	45	(1,146,488)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(2,326,399)	0	(2,326,399)	0	0	0	(2,326,399)	0	(2,326,399)
99	Colstrip-Regulatory Asset (182327)	509,136	0	509,136	0	0	0	509,136	0	509,136
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	572,319	0	572,319	0	0	0	572,319	0	572,319
99	Colstrip Reg Asset ADFIT (283376)	(77,829)	0	(77,829)	0	0	0	(77,829)	0	(77,829)
99	Colstrip ARO (317000P)	1,402,426	0	1,402,426	0	0	0	1,402,426	0	1,402,426
99	Colstrip ARO A/D (317000A)	(100,153)	0	(100,153)	0	0	0	(100,153)	0	(100,153)
99	Colstrip ARO Liability (230027)	(1,620,679)	0	(1,620,679)	0	0	0	(1,620,679)	0	(1,620,679)
99	Colstrip ARO ADFIT (190376)	340,343	0	340,343	0	0	0	340,343	0	340,343
99	Colstrip ARO ADFIT (283377)	(262,513)	0	(262,513)	0	0	0	(262,513)	0	(262,513)
99	Customer Deposits (235199)	(1,974,376)	0	(1,974,376)	(1,974,376)	0	(1,974,376)	0	0	0
C-WKC	Working Capital	71,881,818	0	71,881,818	48,404,240	0	48,404,240	23,477,578	0	23,477,578
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	66,278,512	1,010,454	67,288,966	46,218,261	693,121	46,911,382	20,060,251	317,333	20,377,584
	NET RATE BASE	1,396,145,751	1,114,100,838	2,510,246,589	955,624,841	727,850,667	1,683,475,508	440,520,910	386,250,171	826,771,081

ALLOCATION RATIOS:

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

100.000%
 0.000%

68.595%
 0.000%

31.405%
 0.000%

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

Allocation Ratios:

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

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2019
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858			
1	Misc Intangible Plt (303000)	ED-AN	235,469	235,469		235,469	235,469		153,973	153,973		81,496	81,496			
Total Production/Transmission			1,153,869	1,153,869		1,153,869	1,153,869		754,515	754,515		399,354	399,354			
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153						
	Misc Intangible Plt (303000)	ED-WA	8,044	8,044		8,044	8,044	8,044		8,044						
Total Distribution			32,197	32,197		32,197	32,197	32,197		32,197						
General Plant - 303000																
7,4		CD-AA	734,123	518,129	150,591	65,403				355,411	355,411	162,718	162,718			
9,1		CD-AN	9,729	7,576	2,153			518,129	518,129	4,954	4,954	2,622	2,622			
		GD-ID	14,942		14,942											
		GD-WA	24,862		24,862											
		GD-OR	8,068			8,068										
Total General Plant - 303000			791,724	525,705	192,548	73,471		525,705	525,705	360,365	360,365	165,340	165,340			
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	28,725,555	20,273,922	5,892,473	2,559,160		20,273,922	20,273,922	13,906,897	13,906,897	6,367,025	6,367,025			
9,4		CD-AN	68,388	53,256	15,132			53,256	53,256	36,531	36,531	16,725	16,725			
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130			6,130		6,130			
9,4		CD-WA	3,510,143	2,733,454	776,689		2,733,454	2,733,454	2,733,454	2,733,454			0			
4		ED-AN	2,619,837	2,619,837				2,619,837	2,619,837	1,797,077	1,797,077	822,760	822,760			
		ED-ID	0	0			0	0			0		0			
		ED-WA	328,329	328,329			328,329	328,329	328,329	328,329			0			
8		GD-AA	136,135		94,990	41,145										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031XX			35,396,259	26,014,928	6,781,026	2,600,305		3,067,913	22,947,015	26,014,928	3,061,783	15,740,505	18,802,288	6,130	7,206,510	7,212,640
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0											
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0	0	0	0	0			
4		ED-AN	47,741	47,741				47,741	47,741	32,748	32,748	14,993	14,993			
		GD-OR	0			0										
Total General Plant - 390200, 396200			47,741	47,741	0	0		47,741	47,741	32,748	32,748	14,993	14,993			
Total Amortization Expense			37,421,790	27,774,440	6,973,574	2,673,776		3,100,110	24,674,330	27,774,440	3,093,980	16,888,133	19,982,113	6,130	7,786,197	7,792,327

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months 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
Electric Production													
1	Steam (ED-AN)	(197,828,812)	(197,828,812)			(197,828,812)	(197,828,812)		(129,360,260)	(129,360,260)		(68,468,552)	(68,468,552)
	Steam (ED-ID)	(38,179,016)	(38,179,016)		(38,179,016)	(38,179,016)					(38,179,016)		(38,179,016)
	Steam (ED-WA)	(71,527,302)	(71,527,302)		(71,527,302)	(71,527,302)		(71,527,302)		(71,527,302)			
1	Hydro (ED-AN)	(138,492,948)	(138,492,948)		(138,492,948)	(138,492,948)			(90,560,539)	(90,560,539)		(47,932,409)	(47,932,409)
1	Other (ED-AN)	(130,892,884)	(130,892,884)		(130,892,884)	(130,892,884)			(85,590,857)	(85,590,857)		(45,302,027)	(45,302,027)
Total Electric Production		(576,920,962)	(576,920,962)		(109,706,318)	(467,214,644)	(576,920,962)	(71,527,302)	(305,511,656)	(377,038,958)	(38,179,016)	(161,702,988)	(199,882,004)
Electric Transmission													
1	ED-AN	(210,758,717)	(210,758,717)			(210,758,717)	(210,758,717)		(137,815,125)	(137,815,125)		(72,943,592)	(72,943,592)
	ED-ID	(3,738,878)	(3,738,878)		(3,738,878)	(3,738,878)					(3,738,878)		(3,738,878)
	ED-WA	(6,883,620)	(6,883,620)		(6,883,620)	(6,883,620)		(6,883,620)		(6,883,620)			
Total Electric Transmissic		(221,381,215)	(221,381,215)		(10,622,498)	(210,758,717)	(221,381,215)	(6,883,620)	(137,815,125)	(144,698,745)	(3,738,878)	(72,943,592)	(76,682,470)
Electric Distribution													
3	ED-AN	(198,169)	(198,169)			(198,169)	(198,169)		(133,134)	(133,134)		(65,035)	(65,035)
	ED-ID	(221,593,579)	(221,593,579)		(221,593,579)	(221,593,579)					(221,593,579)		(221,593,579)
	ED-WA	(354,470,999)	(354,470,999)		(354,470,999)	(354,470,999)		(354,470,999)		(354,470,999)			
Total Electric Distribution		(576,262,747)	(576,262,747)		(576,064,578)	(198,169)	(576,262,747)	(354,470,999)	(133,134)	(354,604,133)	(221,593,579)	(65,035)	(221,658,614)
Gas Underground Storage													
	GD-AN	(16,648,729)	(16,648,729)										
	GD-OR	(1,191,106)		(1,191,106)									
Total Gas Underground St		(17,839,835)		(16,648,729)	(1,191,106)								
Gas Distribution													
	GD-AN	(1,807,788)	(1,807,788)										
	GD-ID	(80,405,135)	(80,405,135)										
	GD-WA	(149,753,604)	(149,753,604)										
	GD-OR	(113,612,716)		(113,612,716)									
Total Gas Distribution		(345,579,243)		(231,966,527)	(113,612,716)								
General Plant													
4	ED-AN	(42,202,770)	(42,202,770)			(42,202,770)	(42,202,770)		(28,948,990)	(28,948,990)		(13,253,780)	(13,253,780)
	ED-ID	(10,756,211)	(10,756,211)		(10,756,211)	(10,756,211)					(10,756,211)		(10,756,211)
	ED-WA	(20,401,231)	(20,401,231)		(20,401,231)	(20,401,231)		(20,401,231)		(20,401,231)			
7,4	CD-AA	(70,253,200)	(49,583,303)	(14,411,039)	(6,258,858)	(49,583,303)	(49,583,303)		(34,011,667)	(34,011,667)		(15,571,636)	(15,571,636)
9,4	CD-AN	(11,879,920)	(9,251,250)	(2,628,670)		(9,251,250)	(9,251,250)		(6,345,895)	(6,345,895)		(2,905,355)	(2,905,355)
9	CD-ID	(6,227,612)	(4,849,628)	(1,377,984)		(4,849,628)	(4,849,628)				(4,849,628)		(4,849,628)
9	CD-WA	(4,842,951)	(3,771,351)	(1,071,600)		(3,771,351)	(3,771,351)		(3,771,351)	(3,771,351)			
8	GD-AA	(2,090,649)		(1,458,771)	(631,878)								
	GD-AN	(3,172,951)		(3,172,951)									
	GD-ID	(2,046,296)		(2,046,296)									
	GD-WA	(7,919,234)		(7,919,234)									
	GD-OR	(4,732,168)		(4,732,168)									
Total General Plant		(186,525,193)	(140,815,744)	(34,086,545)	(11,622,904)	(39,778,421)	(101,037,323)	(140,815,744)	(24,172,582)	(69,306,552)	(93,479,134)	(15,605,839)	(31,730,771)
Total Accumulated Depr		(1,924,509,195)	(1,515,380,668)	(282,701,801)	(126,426,726)	(736,171,815)	(779,208,853)	(1,515,380,668)	(457,054,503)	(512,766,467)	(969,820,970)	(279,117,312)	(266,442,386)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,207,755)	(12,207,755)			(12,207,755)	(12,207,755)		(7,982,651)	(7,982,651)		(4,225,104)	(4,225,104)	
1	Misc Intangible Plt (3030) ED-AN	(1,907,783)	(1,907,783)			(1,907,783)	(1,907,783)		(1,247,499)	(1,247,499)		(660,284)	(660,284)	
Total Production/Transmission		(14,115,538)	(14,115,538)			(14,115,538)	(14,115,538)		(9,230,150)	(9,230,150)		(4,885,388)	(4,885,388)	
Distribution														
	Franchises (302000) ED-WA	(223,733)	(223,733)			(223,733)	(223,733)	(223,733)		(223,733)				
	Misc Intangible Plt (3030) ED-WA	(44,553)	(44,553)			(44,553)	(44,553)	(44,553)		(44,553)				
Total Distribution		(268,286)	(268,286)			(268,286)	(268,286)	(268,286)		(268,286)				
General Plant - 303000														
7,4	CD-AA	(3,327,496)	(2,348,480)	(682,569)	(296,447)	(2,348,480)	(2,348,480)		(1,610,940)	(1,610,940)		(737,540)	(737,540)	
9,1	CD-AN	(108,929)	(84,826)	(24,103)		(84,826)	(84,826)		(55,468)	(55,468)		(29,358)	(29,358)	
	GD-ID	(105,066)		(105,066)										
	GD-WA	(222,368)		(222,368)										
	GD-OR	(98,772)			(98,772)									
Total General Plant - 303000		(3,862,631)	(2,433,306)	(1,034,106)	(395,219)	(2,433,306)	(2,433,306)		(1,666,408)	(1,666,408)		(766,898)	(766,898)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(72,407,822)	(51,103,993)	(14,853,017)	(6,450,812)	(51,103,993)	(51,103,993)		(35,054,784)	(35,054,784)		(16,049,209)	(16,049,209)	
9,4	CD-AN	(41,389)	(32,231)	(9,158)		(32,231)	(32,231)		(22,109)	(22,109)		(10,122)	(10,122)	
9	CD-ID	(30,884)	(24,050)	(6,834)		(24,050)	(24,050)				(24,050)		(24,050)	
9	CD-WA	(1,784,443)	(1,389,599)	(394,844)		(1,389,599)	(1,389,599)	(1,389,599)			0		0	
4	ED-AN	(4,662,376)	(4,662,376)			(4,662,376)	(4,662,376)		(3,198,157)	(3,198,157)		(1,464,219)	(1,464,219)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(1,868,770)	(1,868,770)			(1,868,770)	(1,868,770)	(1,868,770)		(1,868,770)				
8	GD-AA	(547,492)		(382,018)	(165,474)									
	GD-AN	0		0							0		0	
	GD-OR	0			0								0	
Total Misc IT Intangible Plant - 3031XX		(81,343,176)	(59,081,019)	(15,645,871)	(6,616,286)	(3,282,419)	(55,798,600)	(59,081,019)	(3,258,369)	(38,275,050)	(40,143,820)	(24,050)	(17,523,550)	(17,547,600)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0	0	0		0	0		0	0	
9	CD-ID	0	0	0		0	0				0		0	
9	CD-WA	0	0	0		0	0	0	0	0				
4	ED-AN	(156,886)	(156,886)			(156,886)	(156,886)		(107,616)	(107,616)		(49,270)	(49,270)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(156,886)	(156,886)	0	0	0	(156,886)	(156,886)	0	(107,616)	(107,616)	0	(49,270)	(49,270)
Total Accumulated Amortization		(99,746,517)	(76,055,035)	(16,679,977)	(7,011,505)	(3,550,705)	(72,504,330)	(76,055,035)	(3,526,655)	(49,279,224)	(51,416,280)	(24,050)	(23,225,106)	(23,249,156)

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-12A
For Twelve Months 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	501,123	116,070	362,279	22,774	501,123	0	0	0	0	0		
99		GD-WA / ID / AN	2,758,479	0	0	0	0	2,758,479	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	1,975,928	711,408	340,480	486,826	1,538,714	202,141	96,745	138,328	437,214	0		
		TOTAL ACCOUNT	16,020,655	827,478	702,759	7,522,640	9,052,877	2,960,620	96,745	2,176,619	5,233,984	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,343,176	1,103,886	2,590,151	4,649,139	8,343,176	0	0	0	0	0		
99		GD-WA / ID / AN	20,412,327	0	0	0	0	20,412,327	0	0	0	0		
99		GD-OR / AS	3,760,297	0	0	0	0	0	0	0	3,760,297	0	3,760,297	
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	111,792,033	0	0	78,900,581	78,900,581	0	0	22,931,900	9,959,552	9,959,552		
9		CD-WA / ID / AN	29,102,100	8,583,183	5,795,811	8,283,684	22,662,678	2,438,844	1,646,834	2,353,744	6,439,422	0		
		TOTAL ACCOUNT	173,409,933	9,687,069	8,385,962	91,833,404	109,906,435	22,851,171	1,646,834	25,285,644	49,783,649	3,760,297	9,959,552	13,719,849
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,337,090	402,230	1,277	1,933,583	2,337,090	0	0	0	0	0		
99		GD-WA / ID / AN	812,451	0	0	0	0	812,451	0	0	0	0		
99		GD-OR / AS	2,846	0	0	0	0	0	0	0	2,846	0	2,846	
8		GD-AA	318,122	0	0	0	0	0	0	221,973	96,149	96,149		
7		CD-AA	82,061,468	0	0	57,917,343	57,917,343	0	0	16,833,269	7,310,856	7,310,856		
9		CD-WA / ID / AN	5,505,471	4,060,192	53,597	173,486	4,287,275	1,153,672	15,229	49,295	1,218,196	0		
		TOTAL ACCOUNT	91,037,448	4,462,422	54,874	60,024,412	64,541,708	1,966,123	15,229	17,104,537	19,085,889	2,846	7,407,005	7,409,851
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,850,274	22,442,432	9,433,169	14,974,673	46,850,274	0	0	0	0	0		
99		GD-WA / ID / AN	13,642,980	0	0	0	0	9,296,126	2,538,223	1,808,631	13,642,980	0		
99		GD-OR / AS	3,903,079	0	0	0	0	0	0	0	3,903,079	0	3,903,079	
8		GD-AA	46,785	0	0	0	0	0	0	32,645	14,140	14,140		
7		CD-AA	7,306,490	0	0	5,156,775	5,156,775	0	0	1,498,780	650,935	650,935		
9		CD-WA / ID / AN	6,643,044	1,969,716	784,754	2,418,668	5,173,138	559,679	222,982	687,245	1,469,906	0		
		TOTAL ACCOUNT	78,392,652	24,412,148	10,217,923	22,550,116	57,180,187	9,855,805	2,761,205	4,027,301	16,644,311	3,903,079	665,075	4,568,154

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,084	3,746	5,143	382,195	391,084	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	24,642	0	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	4,965,305	247,970	170,511	3,448,151	3,866,632	70,459	48,449	979,765	1,098,673	0		
		TOTAL ACCOUNT	5,469,191	251,716	175,654	3,830,346	4,257,716	158,619	48,449	979,765	1,186,833	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,580,083	731,457	216,902	4,631,724	5,580,083	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,520,400	0	0	0	0	1,842,950	284,902	392,548	2,520,400	0	0	
99		GD-OR / AS	866,210	0	0	0	0	0	0	0	0	866,210	866,210	
8		GD-AA	4,900,715	0	0	0	0	0	0	3,419,523	3,419,523	0	1,481,192	
7		CD-AA	13,145,410	0	0	9,277,767	9,277,767	0	0	2,696,518	2,696,518	0	1,171,125	
9		CD-WA / ID / AN	1,156,212	10,094	756,649	133,634	900,377	2,868	214,996	37,971	255,835	0	0	
		TOTAL ACCOUNT	28,169,030	741,551	973,551	14,043,125	15,758,227	1,845,818	499,898	6,546,560	8,892,276	866,210	2,652,317	3,518,527
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	114,830	0	0	114,830	114,830	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	114,830	0	0	114,830	114,830	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,455,041	345,502	14,174	1,095,365	1,455,041	0	0	0	0	0	0	
99		GD-WA / ID / AN	122,787	0	0	0	0	28,307	0	94,480	122,787	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	192,376	0	0	0	0	0	0	134,232	134,232	0	58,144	
7		CD-AA	1,480,714	0	0	1,045,058	1,045,058	0	0	303,739	303,739	0	131,917	
9		CD-WA / ID / AN	646	0	0	503	503	0	0	143	143	0	0	
		TOTAL ACCOUNT	3,292,481	345,502	14,174	2,140,926	2,500,602	28,307	0	532,594	560,901	40,917	190,061	230,978
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,132,486	14,093,388	9,497,061	8,542,037	32,132,486	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,376,096	252,374	348,491	470,742	1,071,607	71,710	99,021	133,758	304,489	0	0	
		TOTAL ACCOUNT	38,133,464	14,345,762	9,845,552	9,385,769	33,577,083	2,456,005	946,706	1,062,754	4,465,465	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	58,629,473	11,753,157	6,834,204	40,042,112	58,629,473	0	0	0	0	0		
99		GD-WA / ID / AN	1,196,616	0	0	0	0	799,206	397,410	0	1,196,616	0		
99		GD-OR / AS	1,155,679	0	0	0	0	0	0	0	1,155,679	0		
8		GD-AA	869,521	0	0	0	0	0	0	606,717	0	262,804		
7		CD-AA	53,995,796	0	0	38,109,153	38,109,153	0	0	11,076,158	0	4,810,485		
9		CD-WA / ID / AN	18,809,333	5,386,594	2,930,764	6,330,034	14,647,392	1,530,558	832,754	1,798,629	4,161,941	0		
		TOTAL ACCOUNT	134,656,418	17,139,751	9,764,968	84,481,299	111,386,018	2,329,764	1,230,164	13,481,504	17,041,432	1,155,679	5,073,289	6,228,968
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	181,466	0	6,846	174,620	181,466	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	561,161	0	0	396,056	396,056	0	0	115,111	0	49,994		
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0		
		TOTAL ACCOUNT	753,567	0	13,522	570,676	584,198	0	1,897	115,111	117,008	2,367	49,994	52,361
		TOTAL GENERAL PLANT	569,449,669	72,213,399	40,148,939	296,497,543	408,859,881	44,452,232	7,247,127	71,312,389	123,011,748	10,648,415	26,929,625	37,578,040

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,925,291	439,511	0	10,485,780	10,925,291	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	11,011,835	0	0	7,771,933	7,771,933	0	0	2,258,858	2,258,858	0	981,044	981,044
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	24,359,506	439,511	0	18,408,832	18,848,343	1,022,594	779,605	2,301,797	4,103,996	426,123	981,044	1,407,167
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,206,768	2,006,270	0	13,200,498	15,206,768	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	694,234	0	0	0	0	0	0	484,409	484,409	0	209,825	209,825
7		CD-AA	97,147,112	0	0	68,564,489	68,564,489	0	0	19,927,787	19,927,787	0	8,654,836	8,654,836
9		CD-WA / ID / AN	365,568	0	32,734	251,945	284,679	0	9,301	71,588	80,889	0	0	0
		TOTAL ACCOUNT	113,413,682	2,006,270	32,734	82,016,932	84,055,936	0	9,301	20,483,784	20,493,085	0	8,864,661	8,864,661
	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	1,003,763	0	0	708,436	708,436	0	0	205,902	205,902	0	89,425	89,425
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,003,763	0	0	708,436	708,436	0	0	205,902	205,902	0	89,425	89,425
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	2,205,185	0	0	1,556,375	1,556,375	0	0	452,350	452,350	0	196,460	196,460	0
9		CD-WA / ID / AN	17,456,492	13,593,894	0	13,593,894	13,593,894	3,862,598	0	0	3,862,598	0	0	0	0
		TOTAL ACCOUNT	19,661,677	13,593,894	0	1,556,375	15,150,269	3,862,598	0	452,350	4,314,948	0	196,460	196,460	0
		TOTAL	289,599,341	16,039,675	32,734	195,261,183	211,333,592	4,885,192	788,906	50,348,830	56,022,928	426,123	21,816,698	22,242,821	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: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,660,478)	(61,869,012)	(17,981,794)	(7,809,672)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(773,396)	(602,267)	(171,129)	0
7	282919	CD-AA	(1,054,128)	(743,983)	(216,233)	(93,912)
7	283750	CD-AA	(256,044)	(180,711)	(52,522)	(22,811)
		Total	<u>(89,744,046)</u>	<u>(63,395,973)</u>	<u>(18,421,678)</u>	<u>(7,926,395)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,584,531	3,584,531	0	0	0	0	3,584,531
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	622	622	0	0	0	0	622
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,152)	(3,152)	0	0	0	0	(3,152)
7/4	154560 Supply Chain Invoice Price Variance	0	0	20	20	0	0	0	0	20
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,721,412	26,292,835	0	81,014,247	48,404,240	23,477,578	6,317,172	2,815,257	0
TOTAL		54,721,412	26,292,835	3,582,021	84,596,268	48,404,240	23,477,578	6,317,172	2,815,257	3,582,021

ALLOCATION RATIOS:

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

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