

RESULTS OF OPERATIONS			Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN			
For Month Ended December 31, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	19,078,176	11,289,170	7,789,006
	Adjustments			
	Adjusted Net Operating Income (Loss)	19,078,176	11,289,170	7,789,006
E-APL	Electric Net Rate Base	2,601,237,790	1,756,591,553	844,646,237
	RATE OF RETURN	0.733%	0.643%	0.922%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	12-01-2019 thru 12-31-2019	392,987 100.000%	257,394 65.497%	135,593 34.503%
3	E-OPS	Direct Distribution Operating Expense Percent	12-01-2019 thru 12-31-2019	2,172,888 100.000%	1,398,153 64.345%	774,735 35.655%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages		400.000%	276.755%	123.245%
		Percent		100.000%	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

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

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Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at 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	11-01-2019 thru 12-31-2019	1,262,450,969	871,675,336	390,775,633	
				100.000%	69.046%	30.954%	
11		Book Depreciation Percent	12-01-2019 thru 12-31-2019	9,625,907	6,211,960	3,413,947	
				100.000%	64.534%	35.466%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	11-01-2019 thru 12-31-2019	3,165,145,459 100.000%	2,138,803,895 67.574%	1,026,341,564 32.426%
13	E-PLT	Net Electric General Plant - AMA Percent	11-01-2019 thru 12-31-2019	278,712,073 100.000%	191,580,421 68.738%	87,131,652 31.262%
14		Net Allocated Schedule M's - AMA Percent	12-01-2019 thru 12-31-2019	-27,521,905 100.000%	-18,601,213 67.587%	-8,920,692 32.413%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	39,458,818	0	39,458,818	26,547,725	0	26,547,725	12,911,093	0
99	442200	Commercial - Firm & Int.	28,309,957	0	28,309,957	20,274,185	0	20,274,185	8,035,772	0
1	442300	Industrial	9,151,219	0	9,151,219	4,749,277	0	4,749,277	4,401,942	0
99	444000	Public Street & Highway Lighting	590,945	0	590,945	356,025	0	356,025	234,920	0
99	448000	Interdepartmental Revenue	146,854	0	146,854	118,965	0	118,965	27,889	0
99	499XXX	Unbilled Revenue	(749,856)	0	(749,856)	(808,644)	0	(808,644)	58,788	0
TOTAL SALES TO ULTIMATE CUSTOMERS			76,907,937	0	76,907,937	51,237,533	0	51,237,533	25,670,404	0
1	447XXX	Sales for Resale	0	5,860,283	5,860,283	0	3,846,690	3,846,690	0	2,013,593
TOTAL SALES OF ELECTRICITY			76,907,937	5,860,283	82,768,220	51,237,533	3,846,690	55,084,223	25,670,404	2,013,593
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	37,425	0	37,425	27,013	0	27,013	10,412	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,567	20,567	0	10,766
1	454000	Rent from Electric Property	425,775	22,729	448,504	251,379	14,919	266,298	174,396	7,810
1	454100	Rent from Trnsmission Joint Use	8,151	0	8,151	3,671	0	3,671	4,480	0
1	456XXX	Other Electric Revenues	985,428	6,609,118	7,594,546	830,822	4,338,225	5,169,047	154,606	2,270,893
TOTAL OTHER OPERATING REVENUE			1,456,779	6,663,180	8,119,959	1,112,885	4,373,711	5,486,596	343,894	2,289,469
TOTAL ELECTRIC REVENUE			78,364,716	12,523,463	90,888,179	52,350,418	8,220,401	60,570,819	26,014,298	4,303,062

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
EXPENSE										
STEAM POWER GENERATION EXPENSE:										
OPERATION										
1	500000	Supervision & Engineering	0	45,183	45,183	0	29,658	29,658	0	15,525
1	501XXX	Fuel	0	2,549,534	2,549,534	0	1,673,514	1,673,514	0	876,020
1	502000	Steam Expense	0	308,470	308,470	0	202,480	202,480	0	105,990
1	505000	Electric Expense	0	91,641	91,641	0	60,153	60,153	0	31,488
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	94,383	94,383	0	61,953	61,953	0	32,430
1	507000	Rent	0	0	0	0	0	0	0	0
MAINTENANCE										
1	510000	Supervision & Engineering	0	41,197	41,197	0	27,042	27,042	0	14,155
1	511000	Structures	0	74,726	74,726	0	49,050	49,050	0	25,676
1	512000	Boiler Plant	0	457,707	457,707	0	300,439	300,439	0	157,268
1	513000	Electric Plant	0	33,178	33,178	0	21,778	21,778	0	11,400
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	219,796	219,796	0	144,274	144,274	0	75,522
TOTAL STEAM POWER GENERATION EXP			0	3,915,815	3,915,815	0	2,570,341	2,570,341	0	1,345,474
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	468,667	468,667	0	307,633	307,633	0	161,034
1	536000	Water for Power	0	85,969	85,969	0	56,430	56,430	0	29,539
1	537000	Hydraulic Expense	568,822	400,908	969,730	373,168	263,156	636,324	195,654	137,752
1	538000	Electric Expense	0	642,060	642,060	0	421,448	421,448	0	220,612
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	73,629	73,629	0	48,330	48,330	0	25,299
1	540000	Rent	0	114,942	114,942	0	75,448	75,448	0	39,494
1	540100	MT Trust Funds Land Settlement Rents	424,057	0	424,057	277,291	0	277,291	146,766	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	80,590	80,590	0	52,899	52,899	0	27,691
1	542000	Structures	0	141,300	141,300	0	92,749	92,749	0	48,551
1	543000	Reservoirs, Dams, & Waterways	0	312,470	312,470	0	205,105	205,105	0	107,365
1	544000	Electric Plant	0	532,396	532,396	0	349,465	349,465	0	182,931
1	545000	Miscellaneous Hydraulic Plant	0	73,527	73,527	0	48,263	48,263	0	25,264
TOTAL HYDRO POWER GENERATION EXP			992,879	2,926,458	3,919,337	650,459	1,920,926	2,571,385	342,420	1,005,532
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	32,954	32,954	0	21,631	21,631	0	11,323
1	547XXX	Fuel	0	6,408,051	6,408,051	0	4,206,245	4,206,245	0	2,201,806
1	548000	Generation Expense	0	174,531	174,531	0	114,562	114,562	0	59,969
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	209,091	209,091	0	137,247	137,247	0	71,844
1	550000	Rent	0	2,072	2,072	0	1,360	1,360	0	712
MAINTENANCE										
1	551000	Supervision & Engineering	0	98,307	98,307	0	64,529	64,529	0	33,778
1	552000	Structures	0	12,448	12,448	0	8,171	8,171	0	4,277
1	553000	Generating & Electric Equipment	0	781,171	781,171	0	512,761	512,761	0	268,410
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	52,206	52,206	0	34,268	34,268	0	17,938
TOTAL OTHER POWER GENERATION EXP			0	7,770,831	7,770,831	0	5,100,774	5,100,774	0	2,670,057

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	934,357	11,684,610	12,618,967	0	7,669,779	7,669,779	934,357	4,014,831
1	566000	System Control & Load Dispatching	0	81,548	81,548	0	53,528	53,528	0	28,020
E-557	557XXX	Other Expense	221,362	4,469,752	4,691,114	1,141,534	2,933,946	4,075,480	(920,172)	1,535,806
TOTAL OTHER POWER SUPPLY EXPENSE			1,155,719	16,235,910	17,391,629	1,141,534	10,657,253	11,798,787	14,185	5,578,657
TOTAL PRODUCTION OPERATING EXP			2,148,598	30,849,014	32,997,612	1,791,993	20,249,294	22,041,287	356,605	10,599,720
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	213,425	213,425	0	140,092	140,092	0	73,333
1	561000	Load Dispatching	0	397,113	397,113	0	260,665	260,665	0	136,448
1	562000	Station Expense	0	61,616	61,616	0	40,445	40,445	0	21,171
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	2,284	2,284	0	1,499	1,499	0	785
1	565XXX	Transmission of Electricity by Others	0	1,411,757	1,411,757	0	926,677	926,677	0	485,080
1	566000	Miscellaneous Transmission Expense	0	22,529	22,529	0	14,788	14,788	0	7,741
1	567000	Rent	0	29,523	29,523	0	19,379	19,379	0	10,144
MAINTENANCE										
1	568000	Supervision & Engineering	0	43,216	43,216	0	28,367	28,367	0	14,849
1	569000	Structures	0	78,552	78,552	0	51,562	51,562	0	26,990
1	570000	Station Equipment	0	83,830	83,830	0	55,026	55,026	0	28,804
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,827	223,748	225,575	0	146,868	146,868	1,827	76,880
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,818	2,818	0	1,850	1,850	0	968
TOTAL TRANSMISSION OPERATING EXP			1,827	2,570,411	2,572,238	0	1,687,218	1,687,218	1,827	883,193

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	700,293	1,964,111	2,664,404	348,187	1,289,243	1,637,430	352,106	674,868
E-DEPX		Depreciation Expense-Transmission	123,634	1,123,667	1,247,301	41,591	737,575	779,166	82,043	386,092
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,507	83,507	0	54,814	54,814	0	28,693
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	0	0	0	0	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,940	11,862	0	5,727
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,790	1,790	0	937
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,673	73,673	0	48,359	48,359	0	25,314
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,556	0	16,556	12,603	0	12,603	3,953	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(161,058)	0	(161,058)	0	0	0	(161,058)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,566,385)	0	(1,566,385)	(1,061,105)	0	(1,061,105)	(505,280)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(79,943)	0	(79,943)	0	0	0	(79,943)	0
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	1,066	0	1,066	1,066	0	1,066	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(460)	(460)	0	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,749,792	1,749,792	0	1,148,563	1,148,563	0	601,229
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(884,400)	5,013,443	4,129,043	(635,336)	3,290,824	2,655,488	(249,064)	1,722,619
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,266,025	38,432,868	39,698,893	1,156,657	25,227,336	26,383,993	109,368	13,205,532

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		DISTRIBUTION EXPENSES:								
		OPERATION:								
3	580000	Supervision & Engineering	64,441	322,485	386,926	46,637	207,503	254,140	17,804	114,982
3	582000	Station Expense	52,670	3,901	56,571	28,388	2,510	30,898	24,282	1,391
3	583000	Overhead Line Expense	195,306	95,206	290,512	115,824	61,260	177,084	79,482	33,946
3	584000	Underground Line Expense	138,186	0	138,186	90,171	0	90,171	48,015	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	1	0	1	1	0	1	0	0
3	586000	Meter Expense	189,984	9,114	199,098	164,976	5,864	170,840	25,008	3,250
3	587000	Customer Installations Expense	45,925	12,013	57,938	30,188	7,730	37,918	15,737	4,283
3	588000	Miscellaneous Distribution Expense	344,628	405,440	750,068	208,796	260,880	469,676	135,832	144,560
3	589000	Rent	3	(87,761)	(87,758)	2	(56,470)	(56,468)	1	(31,291)
		MAINTENANCE:								
3	590000	Supervision & Engineering	7,507	88,468	95,975	2,485	56,925	59,410	5,022	31,543
3	591000	Structures	32,614	5,352	37,966	21,744	3,444	25,188	10,870	1,908
3	592000	Station Equipment	22,863	6,717	29,580	18,326	4,322	22,648	4,537	2,395
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	923,982	508,824	1,432,806	579,396	327,403	906,799	344,586	181,421
3	594000	Underground Lines	48,643	0	48,643	33,297	0	33,297	15,346	0
3	595000	Line Transformers	19,093	0	19,093	15,140	0	15,140	3,953	0
3	596000	Street Light & Signal System Maintenance Exp	28,861	0	28,861	28,112	0	28,112	749	0
3	597000	Meters	1,790	0	1,790	1,790	0	1,790	0	0
3	598000	Miscellaneous Distribution Expense	56,392	13,507	69,899	12,880	8,691	21,571	43,512	4,816
		TOTAL DISTRIBUTION OPERATING EXP	2,172,889	1,383,266	3,556,155	1,398,153	890,062	2,288,215	774,736	493,204
E-DEPX		Depreciation Expense-Distribution	3,921,028	4,583	3,925,611	2,548,694	2,949	2,551,643	1,372,334	1,634
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,502	0	2,502	2,502	0	2,502	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,711,907	0	4,711,907	4,520,405	0	4,520,405	191,502	0
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,635,437	4,583	8,640,020	7,071,601	2,949	7,074,550	1,563,836	1,634
		TOTAL DISTRIBUTION EXPENSES	10,808,326	1,387,849	12,196,175	8,469,754	893,011	9,362,765	2,338,572	494,838

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	14,389	14,389	0	9,424	9,424	0	4,965
2	902000	Meter Reading Expenses	175,132	21,231	196,363	153,061	13,906	166,967	22,071	7,325
2	903XXX	Customer Records & Collection Expenses	213,801	708,126	921,927	133,721	463,801	597,522	80,080	244,325
2	904000	Uncollectible Accounts	0	52,202	52,202	0	34,191	34,191	0	18,011
2	905000	Misc Customer Accounts	0	7,600	7,600	0	4,978	4,978	0	2,622
TOTAL CUSTOMER ACCOUNTS EXPENSES			388,933	803,548	1,192,481	286,782	526,300	813,082	102,151	277,248
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	3,185,919	18,534	3,204,453	2,195,927	12,139	2,208,066	989,992	6,395
2	909000	Advertising	10,440	142,555	152,995	10,440	93,369	103,809	0	49,186
2	910000	Misc Customer Service & Info Exp	0	25,768	25,768	0	16,877	16,877	0	8,891
TOTAL CUSTOMER SERVICE & INFO EXP			3,196,359	186,857	3,383,216	2,206,367	122,385	2,328,752	989,992	64,472
SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:										
4	920000	Salaries	59,099	3,582,184	3,641,283	46,412	2,478,477	2,524,889	12,687	1,103,707
4	921000	Office Supplies & Expenses	934	536,863	537,797	934	371,450	372,384	0	165,413
4	922000	Admin Exp Transferred--Credit	0	(5,232)	(5,232)	0	(3,620)	(3,620)	0	(1,612)
4	923000	Outside Services Employed	58,040	956,467	1,014,507	50,570	661,770	712,340	7,470	294,697
4	924000	Property Insurance Premium	0	206,124	206,124	0	142,615	142,615	0	63,509
4	925XXX	Injuries and Damages	(24)	174,071	174,047	(14)	120,438	120,424	(10)	53,633
4	926XXX	Employee Pensions and Benefits	(569)	188,501	187,932	(569)	130,422	129,853	0	58,079
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	278,845	193,602	472,447	172,465	127,080	299,545	106,380	66,522
4	930000	Miscellaneous General Expenses	5,757	681,877	687,634	4,921	471,784	476,705	836	210,093
4	931000	Rents	0	(6,197)	(6,197)	0	(4,288)	(4,288)	0	(1,909)
4	935000	Maintenance of General Plant	124,924	930,186	1,055,110	81,485	643,586	725,071	43,439	286,600
TOTAL ADMIN & GEN OPERATING EXP			527,106	7,438,446	7,965,552	356,204	5,139,714	5,495,918	170,902	2,298,732

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	235,802	1,544,535	1,780,337	172,428	1,068,648	1,241,076	63,374	475,887
E-AMTX		Amortization Expense-General Plant - 303000	0	24,971	24,971	0	17,255	17,255	0	7,716
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	239,987	2,048,148	2,288,135	239,538	1,417,093	1,656,631	449	631,055
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,789	3,789	0	2,621	2,621	0	1,168
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(556,096)	0	(556,096)	0	0	0	(556,096)	0
99	407311	Regulatory Debit - AFUDC Amortization	173,444	885,958	1,059,402	136,708	598,677	735,385	36,736	287,281
99	407319	AFUDC Equity DFIT Deferral	305,950	0	305,950	230,808	0	230,808	75,142	0
99	407332	Existing Meters Excess Deprec. Deferral	85,633	0	85,633	85,633	0	85,633	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(169,883)	0	(169,883)	(115,379)	0	(115,379)	(54,504)	0
99	407436	Regulatory Credit - AMI	(668,962)	0	(668,962)	(668,962)	0	(668,962)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(354,125)	4,507,401	4,153,276	80,774	3,104,294	3,185,068	(434,899)	1,403,107
		TOTAL ADMIN & GENERAL EXPENSES	172,981	11,945,847	12,118,828	436,978	8,244,008	8,680,986	(263,997)	3,701,839
		TOTAL EXPENSES BEFORE FIT	15,832,624	52,756,969	68,589,593	12,556,538	35,013,040	47,569,578	3,276,086	17,743,929
		NET OPERATING INCOME (LOSS) BEFORE FIT			22,298,586			13,001,241		
E-FIT		FEDERAL INCOME TAX			(3,022,374)			(2,735,313)		
E-FIT		DEFERRED FEDERAL INCOME TAX			6,283,183			4,473,902		
E-FIT		AMORTIZED ITC			(40,399)			(26,518)		
		ELECTRIC NET OPERATING INCOME (LOSS)			19,078,176			11,289,170		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.497%	34.503%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.345%	35.655%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	12,911,093
99	442200	Commercial - Firm & Int.	8,035,772
1	442300	Industrial	4,401,942
99	444000	Public Street & Highway Lighting	234,920
99	448000	Interdepartmental Revenue	27,889
99	499XXX	Unbilled Revenue	58,788
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>25,670,404</u>
1	447XXX	Sales for Resale	2,013,593
		TOTAL SALES OF ELECTRICITY	<u>27,683,997</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	10,412
1	453000	Sales of Water & Water Power	10,766
1	454000	Rent from Electric Property	182,206
1	454100	Rent from Trnsmission Joint Use	4,480
1	456XXX	Other Electric Revenues	2,425,499
		TOTAL OTHER OPERATING REVENUE	<u>2,633,363</u>
		TOTAL ELECTRIC REVENUE	<u>30,317,360</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	15,525
1	501XXX	Fuel	876,020
1	502000	Steam Expense	105,990
1	505000	Electric Expense	31,488
1	506XXX	Miscellaneous Steam Power Generation Op Exp	32,430
1	507000	Rent	0
		MAINTENANCE	
1	510000	Supervision & Engineering	14,155
1	511000	Structures	25,676
1	512000	Boiler Plant	157,268
1	513000	Electric Plant	11,400
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	75,522
		TOTAL STEAM POWER GENERATION EXP	<u>1,345,474</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	161,034
1	536000	Water for Power	29,539
1	537000	Hydraulic Expense	333,406
1	538000	Electric Expense	220,612
1	539000	Miscellaneous Hydraulic Power Generation Exp	25,299
1	540000	Rent	39,494
1	540100	MT Trust Funds Land Settlement Rents	146,766
		MAINTENANCE	
1	541000	Supervision & Engineering	27,691
1	542000	Structures	48,551
1	543000	Reservoirs, Dams, & Waterways	107,365
1	544000	Electric Plant	182,931
1	545000	Miscellaneous Hydraulic Plant	25,264
		TOTAL HYDRO POWER GENERATION EXP	<u>1,347,952</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,323
1	547XXX	Fuel	2,201,806
1	548000	Generation Expense	59,969
1	549XXX	Miscellaneous Other Power Generation Op Exp	71,844
1	550000	Rent	712
		MAINTENANCE	
1	551000	Supervision & Engineering	33,778
1	552000	Structures	4,277
1	553000	Generating & Electric Equipment	268,410
1	554XXX	Miscellaneous Other Power Generation Maint Exp	17,938
		TOTAL OTHER POWER GENERATION EXP	<u>2,670,057</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	4,949,188
1	556000	System Control & Load Dispatching	28,020
E-557	557XXX	Other Expense	615,634
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>5,592,842</u>
		TOTAL PRODUCTION OPERATING EXP	<u>10,956,325</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	73,333
1	561000	Load Dispatching	136,448
1	562000	Station Expense	21,171
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	785
1	565XXX	Transmission of Electricity by Others	485,080
1	566000	Miscellaneous Transmission Expense	7,741
1	567000	Rent	10,144
		MAINTENANCE	
1	568000	Supervision & Engineering	14,849
1	569000	Structures	26,990
1	570000	Station Equipment	28,804
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	78,707
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	968
		TOTAL TRANSMISSION OPERATING EXP	<u>885,020</u>

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,026,974
E-DEPX		Depreciation Expense-Transmission	468,135
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	28,693
99		Colstrip 3 AFUDC Reallocation Adj	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,727
99	407326	Amortization of Spokane River TDG	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	937
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,314
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	3,953
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(161,058)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(505,280)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(79,943)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(241)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	601,229
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>1,473,555</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>13,314,900</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	132,786
3	582000	Station Expense	25,673
3	583000	Overhead Line Expense	113,428
3	584000	Underground Line Expense	48,015
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	28,258
3	587000	Customer Installations Expense	20,020
3	588000	Miscellaneous Distribution Expense	280,392
3	589000	Rent	(31,290)
		MAINTENANCE:	
3	590000	Supervision & Engineering	36,565
3	591000	Structures	12,778
3	592000	Station Equipment	6,932
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	526,007
3	594000	Underground Lines	15,346
3	595000	Line Transformers	3,953
3	596000	Street Light & Signal System Maintenance Exp	749
3	597000	Meters	0
3	598000	Miscellaneous Distribution Expense	48,328
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,267,940</u>
E-DEPX		Depreciation Expense-Distribution	1,373,968
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	191,502
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>1,565,470</u>
		TOTAL DISTRIBUTION EXPENSES	<u>2,833,410</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	4,965
2	902000	Meter Reading Expenses	29,396
2	903XXX	Customer Records & Collection Expenses	324,405
2	904000	Uncollectible Accounts	18,011
2	905000	Misc Customer Accounts	2,622
		TOTAL CUSTOMER ACCOUNTS EXPENSES	379,399
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	996,387
2	909000	Advertising	49,186
2	910000	Misc Customer Service & Info Exp	8,891
		TOTAL CUSTOMER SERVICE & INFO EXP	1,054,464
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	1,116,394
4	921000	Office Supplies & Expenses	165,413
4	922000	Admin Exp Transferred--Credit	(1,612)
4	923000	Outside Services Employed	302,167
4	924000	Property Insurance Premium	63,509
4	925XXX	Injuries and Damages	53,623
4	926XXX	Employee Pensions and Benefits	58,079
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	172,902
4	930000	Miscellaneous General Expenses	210,929
4	931000	Rents	(1,909)
4	935000	Maintenance of General Plant	330,039
		TOTAL ADMIN & GEN OPERATING EXP	2,469,634

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	539,261
E-AMTX		Amortization Expense-General Plant - 303000	7,716
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	631,504
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,168
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(556,096)
99	407311	Regulatory Debit - AFUDC Amortization	324,017
99	407319	AFUDC Equity DFIT Deferral	75,142
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(54,504)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	968,208
		TOTAL ADMIN & GENERAL EXPENSES	3,437,842
		TOTAL EXPENSES BEFORE FIT	21,020,015
		NET OPERATING INCOME (LOSS) BEFORE FIT	9,297,345
E-FIT		FEDERAL INCOME TAX	(287,061)
E-FIT		DEFERRED FEDERAL INCOME TAX	1,809,281
E-FIT		AMORTIZED ITC	(13,881)
		ELECTRIC NET OPERATING INCOME (LOSS)	7,789,006

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended December 31, 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	3,100	92,337	95,437	2,800	60,610	63,410	300	31,727	32,027
1	456010	Other Electric Rev-Financial	0	(2,175,347)	(2,175,347)	0	(1,427,898)	(1,427,898)	0	(747,449)	(747,449)
1	456015	Other Electric Rev-CT Fuel Sales	0	367,850	367,850	0	241,457	241,457	0	126,393	126,393
1	456016	Other Electric Rev-Resource Opt	0	196,123	196,123	0	128,735	128,735	0	67,388	67,388
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,793	3,793	0	1,985	1,985
1	456018	Other Electric Rev-Extraction	0	24,832	24,832	0	16,300	16,300	0	8,532	8,532
1	456019	Other Electric Rev-Specified	0	900,000	900,000	0	590,760	590,760	0	309,240	309,240
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,978)	103,507	92,529	0	67,942	67,942	(10,978)	35,565	24,587
1	456050	Other Electric Rev-Attachment Fees	0	115,830	115,830	0	76,031	76,031	0	39,799	39,799
1	456100	Transmission Revenue of Others	0	1,389,491	1,389,491	0	912,062	912,062	0	477,429	477,429
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,543	50,543	0	26,457	26,457
1	456130	Ancillary Services Revenue	0	211,130	211,130	0	138,586	138,586	0	72,544	72,544
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	1,139,301	0	1,139,301	410,456	0	410,456	728,845	0	728,845
1	456329	Amortization Res Decoupling Deferral	(886,121)	0	(886,121)	(686,129)	0	(686,129)	(199,992)	0	(199,992)
1	456338	Non-res Decoupling Deferred Rev	1,431,985	0	1,431,985	1,695,822	0	1,695,822	(263,837)	0	(263,837)
1	456339	Amortization Non-res Decoupling	(735,638)	0	(735,638)	(601,085)	0	(601,085)	(134,553)	0	(134,553)
1	456380	Other Electric Revenue-Clearwater	30,590	0	30,590	0	0	0	30,590	0	30,590
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,878	91,878	0	48,095	48,095
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(354,175)	(354,175)	0	(232,480)	(232,480)	0	(121,695)	(121,695)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	354,175	354,175	0	232,480	232,480	0	121,695	121,695
1	456730	Other Elec Rev-Intraco Thermal	0	5,160,614	5,160,614	0	3,387,427	3,387,427	0	1,773,187	1,773,187
TOTAL ACCOUNT 456			985,429	6,609,118	7,594,547	830,822	4,338,226	5,169,048	154,607	2,270,892	2,425,499

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	9,420,251	9,420,251	0	6,183,453	6,183,453	0	3,236,798	3,236,798
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	13,109	13,109	0	8,605	8,605	0	4,504	4,504
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	934,357	0	934,357	0	0	0	934,357	0	934,357
1	555550	Non Monetary - Exchange Power	0	1,866,865	1,866,865	0	1,225,410	1,225,410	0	641,455	641,455
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	173,255	173,255	0	113,725	113,725	0	59,530	59,530
1	555710	Intercompany Purchase	0	211,130	211,130	0	138,586	138,586	0	72,544	72,544
TOTAL ACCOUNT 555			934,357	11,684,610	12,618,967	0	7,669,779	7,669,779	934,357	4,014,831	4,949,188

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended December 31, 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	3,479	598,339	601,818	3,479	392,750	396,229	0	205,589	205,589
1	557010	Other Power Supply Expense - Financial	0	(3,805,772)	(3,805,772)	0	(2,498,109)	(2,498,109)	0	(1,307,663)	(1,307,663)
1	557018	Merchandise Processing Fee	0	4,235	4,235	0	2,780	2,780	0	1,455	1,455
1	557150	Fuel - Economic Dispatch	0	(108,884)	(108,884)	0	(71,471)	(71,471)	0	(37,413)	(37,413)
1	557160	Power Supply Expense - Miscellaneous	0	145	145	0	95	95	0	50	50
99	557161	Unbilled Add-Ons	3,267	0	3,267	0	0	0	3,267	0	3,267
1	557165	Other Resource Costs-CAISO Charges	0	9,939	9,939	0	6,524	6,524	0	3,415	3,415
1	557170	Broker Fees - Power	0	22,733	22,733	0	14,922	14,922	0	7,811	7,811
1	557171	REC Broker Fees	0	2,834	2,834	0	1,860	1,860	0	974	974
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765
99	557280	Washington ERM Deferred	1,096,569	0	1,096,569	1,096,569	0	1,096,569	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	127,049	0	127,049	127,049	0	127,049	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(127,023)	0	(127,023)	(127,023)	0	(127,023)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(786,321)	0	(786,321)	0	0	0	(786,321)	0	(786,321)
99	557390	Idaho PCA Amortization	(163,883)	0	(163,883)	0	0	0	(163,883)	0	(163,883)
1	557395	Optional Renewable Power Expense Offset	0	12	12	0	8	8	0	4	4
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	429,551	429,551	0	281,957	281,957	0	147,594	147,594
1	557711	Turbine Gas Bookout Offset	0	(429,551)	(429,551)	0	(281,957)	(281,957)	0	(147,594)	(147,594)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,746,171	7,746,171	0	5,084,587	5,084,587	0	2,661,584	2,661,584
TOTAL ACCOUNT 557			221,362	4,469,752	4,691,114	1,141,534	2,933,946	4,075,480	(920,172)	1,535,806	615,634

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	29,429	18,534	47,963	18,965	12,139	31,104	10,464	6,395	16,859
99	908600	Public Purpose Tariff Rider Expense Offset	3,214,073	0	3,214,073	2,210,340	0	2,210,340	1,003,733	0	1,003,733
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(57,583)	0	(57,583)	(33,378)	0	(33,378)	(24,205)	0	(24,205)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	3,185,919	18,534	3,204,453	2,195,927	12,139	2,208,066	989,992	6,395	996,387

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.497%	34.503%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.19%	53.19%
2	Cost of Debt		5.151%	5.119%
	Total Weighted Cost		2.740%	2.723%
E-APL	Net Rate Base	2,601,237,790	1,756,591,553	844,646,237
	Interest Deduction for FIT Calculation	71,130,326	48,130,609	22,999,717
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES For Month Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	90,888,179	60,570,819	30,317,360
E-OPS	Less: Operating & Maintenance Expense	51,667,254	34,654,472	17,012,782
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,460,640	7,246,138	3,214,502
E-OTX	Less: Taxes Other than FIT	6,461,699	5,668,968	792,731
	Net Operating Income Before FIT	22,298,586	13,001,241	9,297,345
E-INT	Less: Monthly Interest Expense	5,927,527	4,010,884	1,916,643
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	0	0
E-OTX	Less: ID ITC Deferred & Amortization	(71,026)	0	(71,026)
E-SCM	Plus: Schedule M Adjustments	(30,692,287)	(22,015,655)	(8,676,632)
	Taxable Net Operating Income	(14,392,254)	(13,025,298)	(1,366,956)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,022,374)	(2,735,313)	(287,061)
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	(3,022,374)	(2,735,313)	(287,061)
E-DTE	Deferred FIT	6,283,183	4,473,902	1,809,281
1	411400 Amortized Investment Tax Credit	(40,399)	(26,518)	(13,881)
	Total Net FIT/Deferred FIT	3,220,410	1,712,071	1,508,339

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	5,223,246	6,797,312	12,020,558	3,352,939	4,590,199	7,943,138	1,870,307	2,207,113	4,077,420	
12	997001 Contributions In Aid of Construction	0	(611,009)	(611,009)	0	(412,883)	(412,883)	0	(198,126)	(198,126)	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	272,450	272,450	0	184,105	184,105	0	88,345	88,345	
99	997007 Idaho PCA	(950,204)	0	(950,204)	0	0	0	(950,204)	0	(950,204)	
12	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,905)	(1,905)	0	(914)	(914)	
12	997016 Redemption Expense Amortization	0	78,882	78,882	0	53,304	53,304	0	25,578	25,578	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	(392,564)	70	(392,494)	(606,041)	47	(605,994)	213,477	23	213,500	
12	997020 FAS87 Current Pension Accrual	0	865,596	865,596	0	584,918	584,918	0	280,678	280,678	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	(103,550)	(103,550)	0	(69,973)	(69,973)	0	(33,577)	(33,577)	
99	997031 Decoupling Mechanism	(949,526)	0	(949,526)	(819,064)	0	(819,064)	(130,462)	0	(130,462)	
12	997032 Interest Rate Swaps	0	190,493	190,493	0	128,724	128,724	0	61,769	61,769	
99	997033 BPA Residential Exchange	(645,738)	0	(645,738)	(436,105)	0	(436,105)	(209,633)	0	(209,633)	
99	997034 Montana Hydro Settlement	424,057	0	424,057	277,291	0	277,291	146,766	0	146,766	
99	997035 Leases	0	12,154	12,154	0	8,409	8,409	0	3,745	3,745	
99	997043 Washington Deferred Power Costs	1,096,569	0	1,096,569	1,096,569	0	1,096,569	0	0	0	
12	997044 Non-Monetary Power Costs	0	1,866,864	1,866,864	0	1,261,515	1,261,515	0	605,349	605,349	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,225	0	68,225	41,460	0	41,460	26,765	0	26,765	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
12	997049 Tax Depreciation	0	(33,915,225)	(33,915,225)	0	(22,917,874)	(22,917,874)	0	(10,997,351)	(10,997,351)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250	
12	997061 CDA Fund Settlement	0	(366,666)	(366,666)	0	(247,771)	(247,771)	0	(118,895)	(118,895)	
12	997063 CDA Lake Settlement	15,258	73,673	88,931	12,677	49,784	62,461	2,581	23,889	26,470	
99	997065 Amortization - Unbilled Revenue Add-Ins	(34,451)	0	(34,451)	(33,961)	0	(33,961)	(490)	0	(490)	
12	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	109,400	109,400	0	57,267	57,267	
12	997080 Book Transportation Depreciation	0	2,236,017	2,236,017	0	1,510,966	1,510,966	0	725,051	725,051	
12	997081 Deferred Compensation	0	188,612	188,612	0	127,453	127,453	0	61,159	61,159	
4	997082 Meal Disallowances	0	153,728	153,728	0	106,363	106,363	0	47,365	47,365	
12	997083 Paid Time Off	0	162,656	162,656	0	109,913	109,913	0	52,743	52,743	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(89,214)	0	(89,214)	0	0	0	(89,214)	0	(89,214)	
99	997095 WA REC Deferral	26	0	26	26	0	26	0	0	0	
12	997096 CDA Settlement Costs	0	2,726	2,726	0	1,842	1,842	0	884	884	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(41,001)	(41,001)	0	(27,706)	(27,706)	0	(13,295)	(13,295)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(8,837,464)	(8,837,464)	0	(5,971,828)	(5,971,828)	0	(2,865,636)	(2,865,636)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716	
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769	
99	997107 MDM System	(6,409,171)	0	(6,409,171)	(6,409,171)	0	(6,409,171)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended December 31, 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	(569,430)	0	(569,430)	0	0	0	(569,430)	0	(569,430)
99	997110 FISERVE	(174,737)	0	(174,737)	(131,806)	0	(131,806)	(42,931)	0	(42,931)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(164,496)	(164,496)	0	(78,935)	(78,935)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,731	462,731	0	312,686	312,686	0	150,045	150,045
99	997115 AFUDC Equity DFIT Deferral	305,950	0	305,950	230,808	0	230,808	75,142	0	75,142
99	997117 Colstrip Plant Adjustment	(157,474)	0	(157,474)	0	0	0	(157,474)	0	(157,474)
99	997119 AFUDC Tax CPI	0	3,014,817	3,014,817	0	2,037,232	2,037,232	0	977,585	977,585
99	997120 Transportation Tax Disallowance	0	53,809	53,809	0	36,361	36,361	0	17,448	17,448
	TOTAL SCHEDULE M ADJUSTMENTS	3,768,998	(27,521,908)	(30,692,287)	(3,414,440)	(18,601,215)	(22,015,655)	244,061	(8,920,693)	(8,676,632)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.574%	32.426%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	4,509,403	4,509,403	0	3,047,184	3,047,184	0	1,462,219	1,462,219
99	410100	Deferred Federal Income Tax Expense - Washin	1,480,956	0	1,480,956	1,480,956	0	1,480,956	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	372,230	0	372,230	0	0	0	372,230	0	372,230
	410100	Total	1,853,186	4,509,403	6,362,589	1,480,956	3,047,184	4,528,140	372,230	1,462,219	1,834,449
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(77,934)	(77,934)	0	(52,663)	(52,663)	0	(25,271)	(25,271)
99	411100	Deferred Federal Income Tax Expense - Washin	(1,575)	0	(1,575)	(1,575)	0	(1,575)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	103	0	103	0	0	0	103	0	103
	411100	Total	(1,472)	(77,934)	(79,406)	(1,575)	(52,663)	(54,238)	103	(25,271)	(25,168)
Total Deferred Federal Income Tax Expense			1,851,714	4,431,469	6,283,183	1,479,381	2,994,521	4,473,902	372,333	1,436,948	1,809,281

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.574%	32.426%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended December 31, 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	42,982	42,982	0	28,213	28,213	0	14,769	14,769
1	408140	State Kwh Generation Tax	0	105,786	105,786	0	69,438	69,438	0	36,348	36,348
1	408150	R&P Property Tax--Production	0	1,259,378	1,259,378	0	826,656	826,656	0	432,722	432,722
1	408180	R&P Property Tax--Transmission	0	408,102	408,102	0	267,878	267,878	0	140,224	140,224
1	409100	State Income Tax--Montana & Oregon	0	(66,456)	(66,456)	0	(43,622)	(43,622)	0	(22,834)	(22,834)
		TOTAL PRODUCTION & TRANSMISSION	0	1,749,792	1,749,792	0	1,148,563	1,148,563	0	601,229	601,229
DISTRIBUTION											
99	408110	State Excise Tax	2,044,811	0	2,044,811	2,044,811	0	2,044,811	0	0	0
99	408120	Municipal Occupation & License Tax	2,140,679	0	2,140,679	1,800,575	0	1,800,575	340,104	0	340,104
99	408160	Miscellaneous State or Local Tax--WA & ID	66	0	66	0	0	0	66	0	66
99	408170	R&P Property Tax--Distribution	716,824	0	716,824	675,019	0	675,019	41,805	0	41,805
99	409100	State Income Tax--Idaho	(119,447)	0	(119,447)	0	0	0	(119,447)	0	(119,447)
99	411410	State Income Tax--Idaho ITC Deferred	(73,958)	0	(73,958)	0	0	0	(73,958)	0	(73,958)
99	411420	State Income Tax--Idaho ITC Amortization	2,932	0	2,932	0	0	0	2,932	0	2,932
		TOTAL DISTRIBUTION	4,711,907	0	4,711,907	4,520,405	0	4,520,405	191,502	0	191,502
		TOTAL TAXES OTHER THAN FIT	4,711,907	1,749,792	6,461,699	4,520,405	1,148,563	5,668,968	191,502	601,229	792,731

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	7,958,333	7,958,333	0	5,223,850	5,223,850	0	2,734,483	2,734,483
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,115,187	1,115,187	0	732,009	732,009	0	383,178	383,178
1	182381	CDA Settlement Past Storage	0	30,132,585	30,132,585	0	19,779,029	19,779,029	0	10,353,556	10,353,556
1	302000	Franchises & Consents	463,670	44,049,218	44,512,888	463,670	28,913,907	29,377,577	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,985,015	15,304,731	319,716	9,992,069	10,311,785	0	4,992,946	4,992,946
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	532,938	97,420,211	97,953,149	501,173	67,404,070	67,905,243	31,765	30,016,141	30,047,906
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,844	145,844	0	100,908	100,908	0	44,936	44,936
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	49,238,107	49,238,107	0	21,926,539	21,926,539
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,958,931	20,958,931	0	14,501,275	14,501,275	0	6,457,656	6,457,656
4	303121	Misc Intangible Plant-AMI Software	15,220,983	979,802	16,200,785	15,220,983	677,915	15,898,898	0	301,887	301,887
		TOTAL INTANGIBLE PLANT	16,537,307	290,909,772	307,447,079	16,505,542	197,875,939	214,381,481	31,765	93,033,833	93,065,598
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	111,079,652	28,528,489	139,608,141	72,591,141	18,726,100	91,317,241	38,488,511	9,802,389	48,290,900
1	312000	Boiler Plant	146,032,700	46,683,513	192,716,213	95,436,755	30,643,058	126,079,813	50,595,945	16,040,455	66,636,400
1	313000	Generators	8,067	0	8,067	5,182	0	5,182	2,885	0	2,885
1	314000	Turbogenerator Units	38,662,099	18,579,124	57,241,223	25,261,058	12,195,337	37,456,395	13,401,041	6,383,787	19,784,828
1	315000	Accessory Electric Equipment	17,329,733	12,202,039	29,531,772	11,325,241	8,009,418	19,334,659	6,004,492	4,192,621	10,197,113
1	316000	Miscellaneous Power Plant Equipment	14,117,507	2,588,358	16,705,865	9,225,842	1,698,998	10,924,840	4,891,665	889,360	5,781,025
		TOTAL STEAM PRODUCTION PLANT	327,229,758	112,159,995	439,389,753	213,845,219	73,621,820	287,467,039	113,384,539	38,538,175	151,922,714
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	42,018,931	42,018,931	0	21,995,285	21,995,285
1	331XXX	Structures & Improvements	0	97,296,205	97,296,205	0	63,865,229	63,865,229	0	33,430,976	33,430,976
1	332XXX	Reservoirs, Dams, & Waterways	0	194,676,455	194,676,455	0	127,785,625	127,785,625	0	66,890,830	66,890,830
1	333000	Waterwheels, Turbines, & Generators	0	236,551,331	236,551,331	0	155,272,294	155,272,294	0	81,279,037	81,279,037
1	334000	Accessory Electric Equipment	0	70,840,136	70,840,136	0	46,499,465	46,499,465	0	24,340,671	24,340,671
1	335XXX	Miscellaneous Power Plant Equipment	0	15,070,712	15,070,712	0	9,892,415	9,892,415	0	5,178,297	5,178,297
1	336000	Roads, Railroads, & Bridges	0	3,996,915	3,996,915	0	2,623,575	2,623,575	0	1,373,340	1,373,340
		TOTAL HYDRAULIC PRODUCTION PLANT	0	682,445,970	682,445,970	0	447,957,534	447,957,534	0	234,488,436	234,488,436
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,172,890	17,172,890	0	11,272,285	11,272,285	0	5,900,605	5,900,605
1	342000	Fuel Holders, Producers, & Accessories	0	21,393,667	21,393,667	0	14,042,803	14,042,803	0	7,350,864	7,350,864
1	343000	Prime Movers	0	23,507,716	23,507,716	0	15,430,465	15,430,465	0	8,077,251	8,077,251
1	344000	Generators	0	221,537,585	221,537,585	0	145,417,271	145,417,271	0	76,120,314	76,120,314
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,336,409	22,336,409	0	14,661,619	14,661,619	0	7,674,790	7,674,790
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,712,182	1,712,182	0	1,123,876	1,123,876	0	588,306	588,306
		TOTAL OTHER PRODUCTION PLANT	0	308,770,978	308,770,978	0	202,677,270	202,677,270	0	106,093,708	106,093,708
		TOTAL PRODUCTION PLANT	327,229,758	1,103,376,943	1,430,606,701	213,845,219	724,256,624	938,101,843	113,384,539	379,120,319	492,504,858

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	29,087,396	29,715,754	410,632	19,092,967	19,503,599	217,726	9,994,429	10,212,155	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	(4,056)	25,627,390	25,623,334	(4,237)	16,821,819	16,817,582	181	8,805,571	8,805,752	
1	353XXX	Station Equipment	12,077,103	274,575,189	286,652,292	7,890,330	180,231,154	188,121,484	4,186,773	94,344,035	98,530,808	
1	354000	Towers & Fixtures	15,993,532	1,167,384	17,160,916	10,451,778	766,271	11,218,049	5,541,754	401,113	5,942,867	
1	355000	Poles & Fixtures	5,006	280,207,171	280,212,177	3,129	183,927,987	183,931,116	1,877	96,279,184	96,281,061	
1	356000	Overhead Conductors & Devices	12,525,904	145,574,857	158,100,761	8,185,400	95,555,336	103,740,736	4,340,504	50,019,521	54,360,025	
1	357000	Underground Conduit	0	3,241,136	3,241,136	0	2,127,482	2,127,482	0	1,113,654	1,113,654	
1	358000	Underground Conductors & Devices	0	2,591,080	2,591,080	0	1,700,785	1,700,785	0	890,295	890,295	
1	359000	Roads & Trails	78,834	2,031,542	2,110,376	51,518	1,333,504	1,385,022	27,316	698,038	725,354	
		TOTAL TRANSMISSION PLANT	41,304,681	764,103,145	805,407,826	26,988,550	501,557,305	528,545,855	14,316,131	262,545,840	276,861,971	
		DISTRIBUTION PLANT:										
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554	
99	360400	Land Easements	3,592,255	0	3,592,255	1,108,626	0	1,108,626	2,483,629	0	2,483,629	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	33,817,388	0	33,817,388	26,958,813	0	26,958,813	6,858,575	0	6,858,575	
3	362000	Station Equipment	144,180,565	3,004,230	147,184,795	98,842,963	1,933,072	100,776,035	45,337,602	1,071,158	46,408,760	
99	363000	Energy Storage Equipment	2,532,414	0	2,532,414	2,532,414	0	2,532,414	0	0	0	
99	364000	Poles, Towers, & Fixtures	435,515,444	0	435,515,444	283,813,460	0	283,813,460	151,701,984	0	151,701,984	
99	365000	Overhead Conductors & Devices	280,139,620	0	280,139,620	179,310,153	0	179,310,153	100,829,467	0	100,829,467	
99	366000	Underground Conduit	123,357,388	0	123,357,388	80,251,776	0	80,251,776	43,105,612	0	43,105,612	
99	367000	Underground Conductors & Devices	219,520,308	0	219,520,308	145,546,634	0	145,546,634	73,973,674	0	73,973,674	
99	368000	Line Transformers	280,314,364	0	280,314,364	193,505,099	0	193,505,099	86,809,265	0	86,809,265	
99	369XXX	Services	180,051,224	0	180,051,224	118,433,565	0	118,433,565	61,617,659	0	61,617,659	
99	371XXX	Installations on Customers' Premises	2,022,234	0	2,022,234	2,022,234	0	2,022,234	0	0	0	
99	370XXX	Meters	74,582,214	0	74,582,214	51,046,953	0	51,046,953	23,535,261	0	23,535,261	
99	373XXX	Street Light & Signal Systems	65,624,012	0	65,624,012	42,494,208	0	42,494,208	23,129,804	0	23,129,804	
		TOTAL DISTRIBUTION PLANT	1,853,377,335	3,004,230	1,856,381,565	1,232,156,399	1,933,072	1,234,089,471	621,220,936	1,071,158	622,292,094	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,516,394	8,886,963	10,403,357	813,635	6,148,801	6,962,436	702,759	2,738,162	3,440,921	
4	390XXX	Structures & Improvements	18,988,241	96,861,206	115,849,447	10,574,005	67,017,300	77,591,305	8,414,236	29,843,906	38,258,142	
4	391XXX	Office Furniture & Equipment	4,249,529	63,811,168	68,060,697	4,224,567	44,150,309	48,374,876	24,962	19,660,859	19,685,821	
4	392XXX	Transportation Equipment	36,386,105	23,623,521	60,009,626	25,597,910	16,344,878	41,942,788	10,788,195	7,278,643	18,066,838	
4	393000	Stores Equipment	428,663	3,866,284	4,294,947	252,491	2,675,043	2,927,534	176,172	1,191,241	1,367,413	
4	394000	Tools, Shop & Garage Equipment	1,778,245	14,531,638	16,309,883	788,398	10,054,295	10,842,693	989,847	4,477,343	5,467,190	
4	394100	Electric Charging Stations	0	117,017	117,017	0	80,963	80,963	0	36,054	36,054	
4	395XXX	Laboratory Equipment	424,030	2,471,523	2,895,553	410,450	1,710,022	2,120,472	13,580	761,501	775,081	
4	396XXX	Power Operated Equipment	24,012,981	9,324,773	33,337,754	14,111,718	6,451,717	20,563,435	9,901,263	2,873,056	12,774,319	
4	397XXX	Communications Equipment	27,133,855	78,258,220	105,392,075	17,945,250	54,146,080	72,091,330	9,188,605	24,112,140	33,300,745	
4	398000	Miscellaneous Equipment	13,522	623,932	637,454	0	431,692	431,692	13,522	192,240	205,762	
		TOTAL GENERAL PLANT	114,931,565	302,376,245	417,307,810	74,718,424	209,211,100	283,929,524	40,213,141	93,165,145	133,378,286	
		TOTAL PLANT IN SERVICE	2,353,380,646	2,463,770,335	4,817,150,981	1,564,214,134	1,634,834,040	3,199,048,174	789,166,512	828,936,295	1,618,102,807	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ACCUMULATED DEPRECIATION												
E-ADEP		Steam Production Plant	(243,014,718)	(70,824,242)	(313,838,960)	(157,877,117)	(46,489,032)	(204,366,149)	(85,137,601)	(24,335,210)	(109,472,811)	
E-ADEP		Hydro Production Plant	0	(145,069,391)	(145,069,391)	0	(95,223,548)	(95,223,548)	0	(49,845,843)	(49,845,843)	
E-ADEP		Other Production Plant	0	(138,273,860)	(138,273,860)	0	(90,762,962)	(90,762,962)	0	(47,510,898)	(47,510,898)	
E-ADEP		Transmission Plant	(23,796,073)	(206,335,096)	(230,131,169)	(15,219,884)	(135,438,357)	(150,658,241)	(8,576,189)	(70,896,739)	(79,472,928)	
E-ADEP		Distribution Plant	(593,684,067)	(246,529)	(593,930,596)	(362,255,506)	(158,629)	(362,414,135)	(231,428,561)	(87,900)	(231,516,461)	
E-ADEP		General Plant	(40,465,680)	(98,130,057)	(138,595,737)	(24,453,898)	(67,895,205)	(92,349,103)	(16,011,782)	(30,234,852)	(46,246,634)	
TOTAL ACCUMULATED DEPRECIATION			(900,960,538)	(658,879,175)	(1,559,839,713)	(559,806,405)	(435,967,733)	(995,774,138)	(341,154,133)	(222,911,442)	(564,065,575)	
ACCUMULATED AMORTIZATION												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,924,904)	(14,924,904)	0	(9,796,707)	(9,796,707)	0	(5,128,197)	(5,128,197)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(266,509)	0	(266,509)	(266,509)	0	(266,509)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,755,602)	(2,755,602)	0	(1,903,373)	(1,903,373)	0	(852,229)	(852,229)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,831,564)	(70,196,993)	(74,028,557)	(3,803,330)	(48,568,597)	(52,371,927)	(28,234)	(21,628,396)	(21,656,630)	
E-AAAMT		General Plant - 390200, 396200	0	(190,231)	(190,231)	0	(131,619)	(131,619)	0	(58,612)	(58,612)	
TOTAL ACCUMULATED AMORTIZATION			(4,098,073)	(88,067,730)	(92,165,803)	(4,069,839)	(60,400,296)	(64,470,135)	(28,234)	(27,667,434)	(27,695,668)	
TOTAL ACCUMULATED DEPR/AMORT			(905,058,611)	(746,946,905)	(1,652,005,516)	(563,876,244)	(496,368,029)	(1,060,244,273)	(341,182,367)	(250,578,876)	(591,761,243)	
NET ELECTRIC UTILITY PLANT before ADFIT			1,448,322,035	1,716,823,430	3,165,145,465	1,000,337,890	1,138,466,011	2,138,803,901	447,984,145	578,357,419	1,026,341,564	
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	112,433	112,433	0	73,801	73,801	0	38,632	38,632	
12		ADFIT - Electric Plant In Service (282900)	0	(553,395,802)	(553,395,802)	0	(373,951,679)	(373,951,679)	0	(179,444,123)	(179,444,123)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,874,305)	(60,874,305)	0	(42,118,323)	(42,118,323)	0	(18,755,982)	(18,755,982)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,342,324)	(1,342,324)	0	(928,741)	(928,741)	0	(413,583)	(413,583)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(55,182)	(55,182)	0	(38,180)	(38,180)	0	(17,002)	(17,002)	
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	(6,327,843)	(6,327,843)	0	(4,153,596)	(4,153,596)	0	(2,174,247)	(2,174,247)	
1		ADFIT - CDA Settlement Costs (283333)	0	255,821	255,821	0	167,921	167,921	0	87,900	87,900	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,189,061)	(1,189,061)	0	(803,496)	(803,496)	0	(385,565)	(385,565)	
TOTAL ACCUMULATED DFIT			0	(622,816,263)	(622,816,263)	0	(421,752,293)	(421,752,293)	0	(201,063,970)	(201,063,970)	
NET ELECTRIC UTILITY PLANT			1,448,322,035	1,094,007,167	2,542,329,202	1,000,337,890	716,713,718	1,717,051,608	447,984,145	377,293,449	825,277,594	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.345%	35.655%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.574%	32.426%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Month Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,448,322,035	1,094,007,167	2,542,329,202	#####	716,713,718	1,717,051,608	447,984,145	377,293,449	825,277,594
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	3,390,204	16,172,262	19,562,466	2,717,101	11,189,426	13,906,527	673,103	4,982,836	5,655,939
4	Accumulated Amortization - AFUDC (182318)	(453,905)	(1,898,552)	(2,352,457)	(352,132)	(1,313,589)	(1,665,721)	(101,773)	(584,963)	(686,736)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
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)	(3,264,420)	0	(3,264,420)	(1,046,190)	0	(1,046,190)	(2,218,230)	0	(2,218,230)
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)	1,874,857	0	1,874,857	0	0	0	1,874,857	0	1,874,857
99	ADFIT - Boulder Park Disallowed (190040)	152,280	0	152,280	0	0	0	152,280	0	152,280
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	145,780	0	145,780	145,780	0	145,780	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(8,414,277)	0	(8,414,277)	(8,414,277)	0	(8,414,277)	0	0	0
99	CDA Lake Settlement - ID (186382)	24,522	0	24,522	0	0	0	24,522	0	24,522
99	ADFIT - CDA Lake Settlement - Direct (283382)	(35,764)	0	(35,764)	(30,614)	0	(30,614)	(5,150)	0	(5,150)
99	CDA CDR Fund - Direct (182324)	10,604	0	10,604	10,604	0	10,604	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	74,489	0	74,489	69,900	0	69,900	4,589	0	4,589
99	ADFIT - Spokane River Relicensing (283322)	(15,629)	0	(15,629)	(14,668)	0	(14,668)	(961)	0	(961)
99	Spokane River PM&Es (182323)	65,758	0	65,758	44,387	0	44,387	21,371	0	21,371
99	ADFIT - Spokane River PM&Es (283323)	(13,824)	0	(13,824)	(9,336)	0	(9,336)	(4,488)	0	(4,488)
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)	(2,082,291)	0	(2,082,291)	(814,826)	0	(814,826)	(1,267,465)	0	(1,267,465)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,927,326)	0	(5,927,326)	0	0	0	(5,927,326)	0	(5,927,326)
99	Colstrip-Regulatory Asset (182327)	2,218,432	0	2,218,432	0	0	0	2,218,432	0	2,218,432
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,070,957	0	1,070,957	0	0	0	1,070,957	0	1,070,957
99	Colstrip Reg Asset ADFIT (283376)	(292,089)	0	(292,089)	0	0	0	(292,089)	0	(292,089)
99	Colstrip ARO (317000P)	5,297,930	0	5,297,930	0	0	0	5,297,930	0	5,297,930
99	Colstrip ARO A/D (317000A)	(380,667)	0	(380,667)	0	0	0	(380,667)	0	(380,667)
99	Colstrip ARO Liability (230027)	(5,813,862)	0	(5,813,862)	0	0	0	(5,813,862)	0	(5,813,862)
99	Colstrip ARO ADFIT (190376)	1,220,911	0	1,220,911	0	0	0	1,220,911	0	1,220,911
99	Colstrip ARO ADFIT (283377)	(928,822)	0	(928,822)	0	0	0	(928,822)	0	(928,822)
99	Customer Deposits (235199)	(2,091,971)	0	(2,091,971)	(2,091,971)	0	(2,091,971)	0	0	0
C-WKC	Working Capital	57,877,005	0	57,877,005	38,339,351	0	38,339,351	19,537,654	0	19,537,654
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	44,634,878	14,273,710	58,908,588	29,664,108	9,875,837	39,539,945	14,970,770	4,397,873	19,368,643
	NET RATE BASE	1,492,956,913	1,108,280,877	2,601,237,790	#####	726,589,555	1,756,591,553	462,954,915	381,691,322	844,646,237

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended December 31, 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)	256,301	256,301			256,301	256,301		168,236	168,236		88,065	88,065
	Steam (ED-ID)	352,106	352,106		352,106		352,106				352,106		352,106
	Steam (ED-WA)	348,187	348,187		348,187		348,187	348,187		348,187			348,187
1	Hydro (ED-AN)	814,037	814,037			814,037	814,037		534,334	534,334		279,703	279,703
1	Other (ED-AN)	893,773	893,773			893,773	893,773		586,673	586,673		307,100	307,100
Total Electric Production		2,664,404	2,664,404		700,293	1,964,111	2,664,404	348,187	1,289,243	1,637,430	352,106	674,868	1,026,974
Electric Transmission													
1	ED-AN	1,123,667	1,123,667			1,123,667	1,123,667		737,575	737,575		386,092	386,092
	ED-ID	82,043	82,043		82,043		82,043				82,043		82,043
	ED-WA	41,591	41,591		41,591		41,591	41,591		41,591			41,591
Total Electric Transmissic		1,247,301	1,247,301		123,634	1,123,667	1,247,301	41,591	737,575	779,166	82,043	386,092	468,135
Electric Distribution													
3	ED-AN	4,583	4,583			4,583	4,583		2,949	2,949		1,634	1,634
	ED-ID	1,372,334	1,372,334		1,372,334		1,372,334				1,372,334		1,372,334
	ED-WA	2,548,694	2,548,694		2,548,694		2,548,694	2,548,694		2,548,694			2,548,694
Total Electric Distribution		3,925,611	3,925,611		3,921,028	4,583	3,925,611	2,548,694	2,949	2,551,643	1,372,334	1,634	1,373,968
Gas Underground Storage													
	GD-AN	49,639		49,639									
	GD-OR	9,559				9,559							
Total Gas Underground St		59,198		49,639		9,559							
Gas Distribution													
	GD-AN	4,753		4,753									
	GD-ID	489,616		489,616									
	GD-WA	1,067,354		1,067,354									
	GD-OR	721,204				721,204							
Total Gas Distribution		2,282,927		1,561,723		721,204							
General Plant													
4	ED-AN	236,062	236,062			236,062	236,062		163,329	163,329		72,733	72,733
	ED-ID	33,990	33,990		33,990		33,990				33,990		33,990
	ED-WA	48,130	48,130		48,130		48,130	48,130		48,130			48,130
7,4	CD-AA	1,813,393	1,279,857	371,981	161,555	1,279,857	1,279,857		885,520	885,520		394,337	394,337
9,4	CD-AN	36,747	28,616	8,131		28,616	28,616		19,799	19,799		8,817	8,817
9	CD-ID	37,733	29,384	8,349		29,384	29,384				29,384		29,384
9	CD-WA	159,616	124,298	35,318		124,298	124,298	124,298		124,298			124,298
8	GD-AA	28,451		19,852		19,852							8,599
	GD-AN	2,759		2,759									
	GD-ID	2,672		2,672									
	GD-WA	103,765		103,765									
	GD-OR	18,040				18,040							18,040
Total General Plant		2,521,358	1,780,337	552,827	188,194	235,802	1,544,535	1,780,337	172,428	1,068,648	1,241,076	63,374	475,887
Total Depreciation Expens		12,700,799	9,617,653	2,164,189	918,957	4,980,757	4,636,896	9,617,653	3,110,900	3,098,415	6,209,315	1,869,857	1,538,481

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	34.360%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	35.655%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended December 31, 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			
Production/Transmission																
1	Franchises (302000)	ED-AN	67,718	67,718		67,718	67,718		44,450	44,450		23,268	23,268			
1	Misc Intangible Plt (303000)	ED-AN	15,789	15,789		15,789	15,789		10,364	10,364		5,425	5,425			
Total Production/Transmission			83,507	83,507		83,507	83,507		54,814	54,814		28,693	28,693			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (303000)	ED-WA	489	489		489	489		489	489						
Total Distribution			2,502	2,502		2,502	2,502		2,502	2,502						
General Plant - 303000																
7,4		CD-AA	34,486	24,340	7,074	3,072				16,841	16,841		7,499	7,499		
9,1		CD-AN	810	631	179			24,340	631	414			217	217		
		GD-ID	1,010		1,010											
		GD-WA	2,050		2,050											
		GD-OR	39			39										
Total General Plant - 303000			38,395	24,971	10,313	3,111		24,971	24,971	17,255	17,255		7,716	7,716		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	2,571,666	1,815,030	527,526	229,110		1,815,030	1,815,030	1,255,801	1,255,801		559,229	559,229		
9,4		CD-AN	7,482	5,826	1,656			5,826	5,826	4,031	4,031		1,795	1,795		
9,4		CD-ID	618	481	137			481	481			481	481			
9,4		CD-WA	304,596	237,198	67,398			237,198	237,198	237,198	237,198		0	0		
4		ED-AN	227,292	227,292				227,292	227,292	157,261	157,261		70,031	70,031		
		ED-ID	(32)	(32)				(32)	(32)			(32)	(32)			
		ED-WA	2,340	2,340				2,340	2,340	2,340	2,340					
8		GD-AA	6,525		4,553	1,972										
		GD-AN	0		0											
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plt - 3031X			3,120,487	2,288,135	601,270	231,082		239,987	2,048,148	2,288,135	239,538	1,417,093	1,656,631	449	631,055	631,504
Gas Underground Storage																
		GD-AN	0		0											
Total Gas Underground Storage			0	0	0	0										
General Plant - 390200, 396200																
7,4		CD-AA	(38)	(27)	(8)	(3)		(27)	(27)	(19)	(19)		(8)	(8)		
4		ED-AN	3,816	3,816				3,816	3,816	2,640	2,640		1,176	1,176		
		GD-OR	0			0										
Total General Plant - 390200, 396200			3,778	3,789	(8)	(3)		3,789	3,789	2,621	2,621		1,168	1,168		
Total Amortization Expense			3,248,669	2,402,904	611,575	234,190		242,489	2,160,415	2,402,904	242,040	1,491,783	1,733,823	449	668,632	669,081

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	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended December 31, 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)	(70,824,242)	(70,824,242)			(70,824,242)	(70,824,242)		(46,489,032)	(46,489,032)		(24,335,210)	(24,335,210)	
	Steam (ED-ID)	(85,137,601)	(85,137,601)		(85,137,601)	(85,137,601)	(85,137,601)				(85,137,601)	(85,137,601)	(85,137,601)	
	Steam (ED-WA)	(157,877,117)	(157,877,117)		(157,877,117)	(157,877,117)	(157,877,117)			(157,877,117)				
1	Hydro (ED-AN)	(145,069,391)	(145,069,391)			(145,069,391)	(145,069,391)		(95,223,548)	(95,223,548)		(49,845,843)	(49,845,843)	
1	Other (ED-AN)	(138,273,860)	(138,273,860)			(138,273,860)	(138,273,860)		(90,762,962)	(90,762,962)		(47,510,898)	(47,510,898)	
Total Electric Production		(597,182,211)	(597,182,211)		(243,014,718)	(354,167,493)	(597,182,211)		(157,877,117)	(232,475,542)	(390,352,659)	(85,137,601)	(121,691,951)	(206,829,552)
Electric Transmission														
1	ED-AN	(206,335,096)	(206,335,096)			(206,335,096)	(206,335,096)		(135,438,357)	(135,438,357)		(70,896,739)	(70,896,739)	
	ED-ID	(8,576,189)	(8,576,189)		(8,576,189)	(8,576,189)	(8,576,189)				(8,576,189)	(8,576,189)	(8,576,189)	
	ED-WA	(15,219,884)	(15,219,884)		(15,219,884)	(15,219,884)	(15,219,884)			(15,219,884)				
Total Electric Transmissic		(230,131,169)	(230,131,169)		(23,796,073)	(206,335,096)	(230,131,169)		(15,219,884)	(135,438,357)	(150,658,241)	(8,576,189)	(70,896,739)	(79,472,928)
Electric Distribution														
3	ED-AN	(246,529)	(246,529)			(246,529)	(246,529)		(158,629)	(158,629)		(87,900)	(87,900)	
	ED-ID	(231,428,561)	(231,428,561)		(231,428,561)	(231,428,561)	(231,428,561)				(231,428,561)	(231,428,561)	(231,428,561)	
	ED-WA	(362,255,506)	(362,255,506)		(362,255,506)	(362,255,506)	(362,255,506)		(362,255,506)	(362,255,506)				
Total Electric Distribution		(593,930,596)	(593,930,596)		(593,684,067)	(246,529)	(593,930,596)		(362,255,506)	(158,629)	(362,414,135)	(231,428,561)	(87,900)	(231,516,461)
Gas Underground Storage														
	GD-AN	(17,139,819)	(17,139,819)											
	GD-OR	(1,273,714)		(1,273,714)										
Total Gas Underground St		(18,413,533)		(17,139,819)	(1,273,714)									
Gas Distribution														
	GD-AN	(1,848,723)	(1,848,723)											
	GD-ID	(84,213,144)	(84,213,144)											
	GD-WA	(148,637,474)	(148,637,474)											
	GD-OR	(118,170,117)		(118,170,117)										
Total Gas Distribution		(352,869,458)		(234,699,341)	(118,170,117)									
General Plant														
4	ED-AN	(36,745,452)	(36,745,452)			(36,745,452)	(36,745,452)		(25,423,811)	(25,423,811)		(11,321,641)	(11,321,641)	
	ED-ID	(11,005,239)	(11,005,239)		(11,005,239)	(11,005,239)	(11,005,239)				(11,005,239)	(11,005,239)	(11,005,239)	
	ED-WA	(20,099,913)	(20,099,913)		(20,099,913)	(20,099,913)	(20,099,913)		(20,099,913)	(20,099,913)				
7,4	CD-AA	(77,107,623)	(54,421,018)	(15,817,087)	(6,869,518)	(54,421,018)	(54,421,018)		(37,653,358)	(37,653,358)		(16,767,660)	(16,767,660)	
9,4	CD-AN	(8,942,235)	(6,963,587)	(1,978,648)		(6,963,587)	(6,963,587)		(4,818,036)	(4,818,036)		(2,145,551)	(2,145,551)	
9	CD-ID	(6,429,113)	(5,006,543)	(1,422,570)		(5,006,543)	(5,006,543)				(5,006,543)	(5,006,543)	(5,006,543)	
9	CD-WA	(5,591,136)	(4,353,985)	(1,237,151)		(4,353,985)	(4,353,985)		(4,353,985)	(4,353,985)				
8	GD-AA	(1,906,175)		(1,330,053)	(576,122)									
	GD-AN	(3,330,615)		(3,330,615)										
	GD-ID	(2,096,276)		(2,096,276)										
	GD-WA	(9,019,957)		(9,019,957)										
	GD-OR	(4,975,533)		(4,975,533)										
Total General Plant		(187,249,267)	(138,595,737)	(36,232,357)	(12,421,173)	(40,465,680)	(98,130,057)	(138,595,737)	(24,453,898)	(67,895,205)	(92,349,103)	(16,011,782)	(30,234,852)	(46,246,634)
Total Accumulated Depr		(1,979,776,234)	(1,559,839,713)	(288,071,517)	(131,865,004)	(900,960,538)	(658,879,175)	(1,559,839,713)	(559,806,405)	(435,967,733)	(995,774,138)	(341,154,133)	(222,911,442)	(564,065,575)

Allocation Ratios:		Jurisdiction -				
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expense	64.345%	35.655%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended December 31, 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	(12,858,288)	(12,858,288)		(12,858,288)	(12,858,288)		(8,440,180)	(8,440,180)		(4,418,108)	(4,418,108)	
1	Misc Intangible Plt (3030)	ED-AN	(2,066,616)	(2,066,616)		(2,066,616)	(2,066,616)		(1,356,527)	(1,356,527)		(710,089)	(710,089)	
Total Production/Transmission			(14,924,904)	(14,924,904)		(14,924,904)	(14,924,904)		(9,796,707)	(9,796,707)		(5,128,197)	(5,128,197)	
Distribution														
	Franchises (302000)	ED-WA	(218,214)	(218,214)		(218,214)	(218,214)	(218,214)		(218,214)				
	Misc Intangible Plt (3030)	ED-WA	(48,295)	(48,295)		(48,295)	(48,295)	(48,295)		(48,295)				
Total Distribution			(266,509)	(266,509)		(266,509)	(266,509)	(266,509)		(266,509)				
General Plant - 303000														
7,4	CD-AA		(3,776,543)	(2,665,409)	(774,682)	(336,452)			(1,844,170)	(1,844,170)		(821,239)	(821,239)	
9,1	CD-AN		(115,821)	(90,193)	(25,628)			(90,193)				(30,990)	(30,990)	
	GD-ID		(115,121)		(115,121)									
	GD-WA		(239,923)		(239,923)									
	GD-OR		(102,709)			(102,709)								
Total General Plant - 303000			(4,350,117)	(2,755,602)	(1,155,354)	(439,161)			(1,903,373)	(1,903,373)		(852,229)	(852,229)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA		(91,188,558)	(64,359,061)	(18,705,509)	(8,123,988)			(44,529,390)	(44,529,390)		(19,829,671)	(19,829,671)	
9,4	CD-AN		(101,765)	(79,248)	(22,517)				(54,831)	(54,831)		(24,417)	(24,417)	
9	CD-ID		(36,370)	(28,322)	(8,048)			(28,300)	22		(28,322)		(28,322)	
9	CD-WA		(4,401,157)	(3,427,313)	(973,844)			(3,427,313)	(3,427,313)		0		0	
4	ED-AN		(5,758,684)	(5,758,684)				(5,758,684)	(3,984,376)	(3,984,376)		(1,774,308)	(1,774,308)	
	ED-ID		88	88				88			88		88	
	ED-WA		(376,039)	(376,039)				(376,039)		(376,039)				
8	GD-AA		(569,965)		(397,699)	(172,266)								
	GD-AN		0		0									
	GD-OR		0		0									
Total Misc IT Intangible Plant - 3031XX			(102,432,450)	(74,028,579)	(20,107,617)	(8,296,254)			(3,803,330)	(48,568,597)	(52,371,949)	(28,234)	(21,628,396)	(21,656,630)
Gas Underground Storage														
	GD-AN		0		0									
Total Gas Underground Storage			0		0									
General Plant - 390200, 396200														
7,4	CD-AA		77	55	15	7		55	38	38		17	17	
9	CD-ID		0	0	0		0	0		0	0	0	0	
9	CD-WA		0	0	0		0	0	0	0				
4	ED-AN		(190,286)	(190,286)			(190,286)	(190,286)	(131,657)	(131,657)		(58,629)	(58,629)	
	ED-WA		0	0			0	0		0				
	GD-WA		0		0			0		0				
	GD-OR		0		0			0		0				
Total General Plant - 390200, 396200			(190,209)	(190,231)	15	7		0	(131,619)	(131,619)		0	(58,612)	(58,612)
Total Accumulated Amortization			(122,164,189)	(92,165,825)	(21,262,956)	(8,735,408)		(4,098,073)	(88,067,730)	(92,165,803)		(4,069,839)	(60,400,296)	(64,470,157)

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	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,915,931	0	0	0	0	2,915,931	0	0	2,915,931	0	0	0
99	GD-OR / AS	846,839	0	0	0	0	0	0	0	0	846,839	0	846,839
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,224	0	0	8,346,007	8,346,007	0	0	2,425,708	2,425,708	0	1,053,509	1,053,509
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	18,085,760	813,635	702,759	8,886,963	10,403,357	3,112,365	96,745	2,572,945	5,782,055	846,839	1,053,509	1,900,348
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,454,693	1,129,209	2,682,732	4,642,752	8,454,693	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,430,226	0	0	0	0	25,430,226	0	0	25,430,226	0	0	0
99	GD-OR / AS	3,817,310	0	0	0	0	0	0	0	0	3,817,310	0	3,817,310
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	118,876,527	0	0	83,900,675	83,900,675	0	0	24,385,142	24,385,142	0	10,590,710	10,590,710
9	CD-WA / ID / AN	30,169,736	9,444,796	5,731,504	8,317,779	23,494,079	2,683,664	1,628,562	2,363,431	6,675,657	0	0	0
	TOTAL ACCOUNT	186,748,492	10,574,005	8,414,236	96,861,206	115,849,447	28,113,890	1,628,562	26,748,573	56,491,025	3,817,310	10,590,710	14,408,020
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,675,291	(53,372)	7,702	1,720,961	1,675,291	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,013,203	0	0	0	0	1,013,203	0	0	1,013,203	0	0	0
99	GD-OR / AS	12,136	0	0	0	0	0	0	0	0	12,136	0	12,136
8	GD-AA	250,860	0	0	0	0	0	0	175,040	175,040	0	75,820	75,820
7	CD-AA	87,657,070	0	0	61,866,607	61,866,607	0	0	17,981,095	17,981,095	0	7,809,368	7,809,368
9	CD-WA / ID / AN	5,802,779	4,277,939	17,260	223,599	4,518,798	1,215,543	4,904	63,534	1,283,981	0	0	0
	TOTAL ACCOUNT	96,411,339	4,224,567	24,962	63,811,167	68,060,696	2,228,746	4,904	18,219,669	20,453,319	12,136	7,885,188	7,897,324
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,481,523	23,679,805	9,963,422	15,838,296	49,481,523	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,770,345	0	0	0	0	9,335,842	2,566,427	1,868,076	13,770,345	0	0	0
99	GD-OR / AS	4,083,952	0	0	0	0	0	0	0	0	4,083,952	0	4,083,952
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,373,409	0	0	5,204,005	5,204,005	0	0	1,512,507	1,512,507	0	656,897	656,897
9	CD-WA / ID / AN	6,836,899	1,918,105	824,773	2,581,220	5,324,098	545,015	234,353	733,433	1,512,801	0	0	0
	TOTAL ACCOUNT	81,593,078	25,597,910	10,788,195	23,623,521	60,009,626	9,880,857	2,800,780	4,146,776	16,828,413	4,083,952	671,087	4,755,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,863	980	1,346	389,537	391,863	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,012,113	251,510	174,826	3,476,747	3,903,083	71,465	49,675	987,890	1,109,030	0	0	
		TOTAL ACCOUNT	5,516,778	252,490	176,172	3,866,284	4,294,946	159,625	49,675	987,890	1,197,190	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,032,423	779,139	236,872	5,016,412	6,032,423	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,824,457	0	0	0	0	1,986,523	305,106	532,828	2,824,457	0	0	
99		GD-OR / AS	934,615	0	0	0	0	0	0	0	0	934,615	934,615	
8		GD-AA	5,013,711	0	0	0	0	0	0	3,498,367	3,498,367	0	1,515,344	
7		CD-AA	13,168,544	0	0	9,294,095	9,294,095	0	0	2,701,263	2,701,263	0	1,173,186	
9		CD-WA / ID / AN	1,262,782	9,259	752,975	221,132	983,366	2,631	213,952	62,833	279,416	0	0	
		TOTAL ACCOUNT	29,236,532	788,398	989,847	14,531,639	16,309,884	1,989,154	519,058	6,795,291	9,303,503	934,615	2,688,530	3,623,145
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,017	0	0	117,017	117,017	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,017	0	0	117,017	117,017	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,788,526	410,450	13,580	1,364,496	1,788,526	0	0	0	0	0	0	
99		GD-WA / ID / AN	156,016	0	0	0	0	61,099	0	94,917	156,016	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,766,633	410,450	13,580	2,471,523	2,895,553	61,099	0	559,827	620,926	48,404	201,750	250,154
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,798,036	13,859,344	9,491,081	8,447,611	31,798,036	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	
		TOTAL ACCOUNT	38,024,750	14,111,718	9,901,263	9,324,774	33,337,755	2,559,591	964,235	1,072,253	4,596,079	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,402,349	10,638,714	6,279,415	32,484,220	49,402,349	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,087,194	0	0	0	0	798,898	286,343	1,953	1,087,194	0	0	0
99	GD-OR / AS	1,120,720	0	0	0	0	0	0	0	0	1,120,720	0	1,120,720
8	GD-AA	531,422	0	0	0	0	0	0	370,805	370,805	0	160,617	160,617
7	CD-AA	60,892,380	0	0	42,976,624	42,976,624	0	0	12,490,854	12,490,854	0	5,424,902	5,424,902
9	CD-WA/ ID / AN	16,710,672	7,306,535	2,909,191	2,797,376	13,013,102	2,076,094	826,624	794,852	3,697,570	0	0	0
	TOTAL ACCOUNT	129,744,737	17,945,249	9,188,606	78,258,220	105,392,075	2,874,992	1,112,967	13,658,464	17,646,423	1,120,720	5,585,519	6,706,239
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,472	0	6,846	186,626	193,472	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	619,607	0	0	437,306	437,306	0	0	127,100	127,100	0	55,201	55,201
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	824,019	0	13,522	623,932	637,454	0	1,897	127,100	128,997	2,367	55,201	57,568
	TOTAL GENERAL PLANT	590,069,135	74,718,422	40,213,142	302,376,246	417,307,810	50,980,319	7,178,823	74,888,788	133,047,930	10,934,819	28,778,576	39,713,395

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-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,760,674	319,716	0	10,440,958	10,760,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,798,157	0	0	0	0	1,022,254	775,903	0	1,798,157	0	0	
99		GD-OR / AS	416,139	0	0	0	0	0	0	0	0	416,139	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,224,231	0	0	4,392,938	4,392,938	0	0	1,276,776	1,276,776	0	554,517	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,393,259	319,716	0	14,985,015	15,304,731	1,022,254	775,903	1,319,715	3,117,872	416,139	554,517	970,656
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,704,978	501,366	(500)	14,204,112	14,704,978	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	640,153	0	0	0	0	0	0	446,673	446,673	0	193,480	
7		CD-AA	117,445,843	0	0	82,890,927	82,890,927	0	0	24,091,666	24,091,666	0	10,463,250	
9		CD-WA / ID / AN	458,752	(193)	32,265	325,172	357,244	(55)	9,168	92,395	101,508	0	0	
		TOTAL ACCOUNT	133,249,726	501,173	31,765	97,420,211	97,953,149	(55)	9,168	24,630,734	24,639,847	0	10,656,730	10,656,730
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,643	0	0	145,844	145,844	0	0	42,389	42,389	0	18,410	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,643	0	0	145,844	145,844	0	0	42,389	42,389	0	18,410	18,410
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 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	
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	29,696,125	0	0	20,958,931	20,958,931	0	0	6,091,566	6,091,566	0	2,645,628	2,645,628
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,696,125	0	0	20,958,931	20,958,931	0	0	6,091,566	6,091,566	0	2,645,628	2,645,628
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	570,207	570,207	0	0	570,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,388,252	0	0	979,801	979,801	0	0	284,772	284,772	0	123,679	123,679
9		CD-WA / ID / AN	18,813,679	14,650,776	0	0	14,650,776	4,162,903	0	0	4,162,903	0	0	0
		TOTAL ACCOUNT	20,772,138	15,220,983	0	979,801	16,200,784	4,162,903	0	284,772	4,447,675	0	123,679	123,679
		TOTAL	304,149,095	16,041,872	31,765	205,654,449	221,728,086	5,185,102	785,071	53,052,681	59,022,854	416,139	22,982,016	23,398,155

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended December 31, 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	(85,372,794)	(60,254,411)	(17,512,521)	(7,605,862)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(796,032)	(619,894)	(176,138)	0
7	282919	CD-AA	(1,901,901)	(1,342,324)	(390,137)	(169,440)
7	283750	CD-AA	(78,186)	(55,182)	(16,038)	(6,966)
		Total	<u>(88,148,913)</u>	<u>(62,271,811)</u>	<u>(18,094,834)</u>	<u>(7,782,268)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,758,126	3,758,126	0	0	0	0	3,758,126
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	166	166	0	0	0	0	166
7/4	154550 Supply Chain Average Cost Variance	0	0	8	8	0	0	0	0	8
7/4	154560 Supply Chain Invoice Price Variance	0	0	63	63	0	0	0	0	63
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,825,771	20,913,893	0	61,739,664	38,339,351	19,537,654	2,486,420	1,376,239	0
TOTAL		40,825,771	20,913,893	3,758,363	65,498,027	38,339,351	19,537,654	2,486,420	1,376,239	3,758,363

ALLOCATION RATIOS:

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

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

Idaho Idaho Oregon Gas
Electric Gas Oregon Gas
30.811% 27.407% 100.000%