

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months 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)	176,139,811	115,022,789	61,117,022
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,139,811	115,022,789	61,117,022
E-APL	Electric Net Rate Base	2,538,468,168	1,710,135,067	828,333,101
	RATE OF RETURN	6.939%	6.726%	7.378%

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	01-01-2019 thru 12-31-2019	390,303 100.000%	255,776 65.533%	134,527 34.467%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	28,296,647 100.000%	19,632,654 69.382%	8,663,993 30.618%
	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			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended December 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION PERCENTAGES			E-ALL-12A
For Twelve Months Ended December 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		100.000%	83.030%	16.970%	0.000%
9		Total Percentages		400.000%	311.494%	88.506%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2018 thru 12-31-2019	1,219,130,384	835,487,618	383,642,766	
		Percent		100.000%	68.531%	31.469%	
11		Book Depreciation	01-01-2019 thru 12-31-2019	121,060,881	78,566,630	42,494,251	
		Percent		100.000%	64.898%	35.102%	

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

Report ID:
E-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2018 thru 12-31-2019	3,098,959,581 100.000%	2,086,739,688 67.337%	1,012,219,893 32.663%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2018 thru 12-31-2019	272,325,576 100.000%	186,808,546 68.598%	85,517,030 31.402%
14		Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-113,402,349 100.000%	-76,287,950 67.272%	-37,114,399 32.728%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended 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	369,633,360	0	369,633,360	250,057,929	0	250,057,929	119,575,431	0
99	442200	Commercial - Firm & Int.	317,681,368	0	317,681,368	227,718,244	0	227,718,244	89,963,124	0
1	442300	Industrial	113,542,507	0	113,542,507	64,131,309	0	64,131,309	49,411,198	0
99	444000	Public Street & Highway Lighting	7,447,635	0	7,447,635	4,777,963	0	4,777,963	2,669,672	0
99	448000	Interdepartmental Revenue	1,502,287	0	1,502,287	1,227,642	0	1,227,642	274,645	0
99	499XXX	Unbilled Revenue	363,995	0	363,995	(136,201)	0	(136,201)	500,196	0
TOTAL SALES TO ULTIMATE CUSTOMERS			810,171,152	0	810,171,152	547,776,886	0	547,776,886	262,394,266	0
1	447XXX	Sales for Resale	0	81,398,279	81,398,279	0	53,429,830	53,429,830	0	27,968,449
TOTAL SALES OF ELECTRICITY			810,171,152	81,398,279	891,569,431	547,776,886	53,429,830	601,206,716	262,394,266	27,968,449
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	(259,010)	0	(259,010)	(180,672)	0	(180,672)	(78,338)	0
99	451000	Miscellaneous Service Revenue	342,546	0	342,546	214,204	0	214,204	128,342	0
1	453000	Sales of Water & Water Power	0	344,332	344,332	0	226,020	226,020	0	118,312
1	454000	Rent from Electric Property	2,669,701	123,216	2,792,917	1,442,297	80,879	1,523,176	1,227,404	42,337
1	454100	Rent from Transmission Joint Use	4,290	0	4,290	5,216	0	5,216	(926)	0
1	456XXX	Other Electric Revenues	9,036,106	76,485,276	85,521,382	8,258,385	50,204,935	58,463,320	777,721	26,280,341
TOTAL OTHER OPERATING REVENUE			11,793,633	76,952,824	88,746,457	9,739,430	50,511,834	60,251,264	2,054,203	26,440,990
TOTAL ELECTRIC REVENUE			821,964,785	158,351,103	980,315,888	557,516,316	103,941,664	661,457,980	264,448,469	54,409,439

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	453,950	453,950	0	297,973	297,973	0	155,977
1	501XXX	Fuel	0	30,851,365	30,851,365	0	20,250,836	20,250,836	0	10,600,529
1	502000	Steam Expense	0	3,922,200	3,922,200	0	2,574,532	2,574,532	0	1,347,668
1	505000	Electric Expense	0	1,064,602	1,064,602	0	698,805	698,805	0	365,797
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,195,791	3,195,791	0	2,097,717	2,097,717	0	1,098,074
1	507000	Rent	0	15,079	15,079	0	9,898	9,898	0	5,181
MAINTENANCE										
1	510000	Supervision & Engineering	0	543,189	543,189	0	356,549	356,549	0	186,640
1	511000	Structures	0	767,468	767,468	0	503,766	503,766	0	263,702
1	512000	Boiler Plant	0	6,096,607	6,096,607	0	4,001,813	4,001,813	0	2,094,794
1	513000	Electric Plant	0	688,804	688,804	0	452,131	452,131	0	236,673
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,257,579	1,257,579	0	825,475	825,475	0	432,104
TOTAL STEAM POWER GENERATION EXP			0	48,856,634	48,856,634	0	32,069,495	32,069,495	0	16,787,139
HYDRAULIC POWER GENERATION EXP:										
OPERATION										
1	535000	Supervision & Engineering	0	3,422,956	3,422,956	0	2,246,828	2,246,828	0	1,176,128
1	536000	Water for Power	0	935,314	935,314	0	613,940	613,940	0	321,374
1	537000	Hydraulic Expense	5,201,829	4,625,043	9,826,872	3,412,162	3,035,878	6,448,040	1,789,667	1,589,165
1	538000	Electric Expense	0	7,687,119	7,687,119	0	5,045,825	5,045,825	0	2,641,294
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,124,542	1,124,542	0	738,149	738,149	0	386,393
1	540000	Rent	0	1,444,770	1,444,770	0	948,347	948,347	0	496,423
1	540100	MT Trust Funds Land Settlement Rents	4,983,557	0	4,983,557	3,258,748	0	3,258,748	1,724,809	0
MAINTENANCE										
1	541000	Supervision & Engineering	0	1,008,677	1,008,677	0	662,096	662,096	0	346,581
1	542000	Structures	0	739,744	739,744	0	485,568	485,568	0	254,176
1	543000	Reservoirs, Dams, & Waterways	0	1,840,277	1,840,277	0	1,207,958	1,207,958	0	632,319
1	544000	Electric Plant	0	3,539,935	3,539,935	0	2,323,613	2,323,613	0	1,216,322
1	545000	Miscellaneous Hydraulic Plant	0	1,141,682	1,141,682	0	749,400	749,400	0	392,282
TOTAL HYDRO POWER GENERATION EXP			10,185,386	27,510,059	37,695,445	6,670,910	18,057,602	24,728,512	3,514,476	9,452,457
OTHER POWER GENERATION EXPENSE:										
OPERATION										
1	546000	Supervision & Engineering	0	277,672	277,672	0	182,264	182,264	0	95,408
1	547XXX	Fuel	0	71,500,955	71,500,955	0	46,933,227	46,933,227	0	24,567,728
1	548000	Generation Expense	0	2,370,360	2,370,360	0	1,555,904	1,555,904	0	814,456
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,345,954	1,345,954	0	883,484	883,484	0	462,470
1	550000	Rent	0	47,044	47,044	0	30,880	30,880	0	16,164
MAINTENANCE										
1	551000	Supervision & Engineering	0	796,831	796,831	0	523,040	523,040	0	273,791
1	552000	Structures	0	134,545	134,545	0	88,315	88,315	0	46,230
1	553000	Generating & Electric Equipment	0	7,231,062	7,231,062	0	4,746,469	4,746,469	0	2,484,593
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	474,724	474,724	0	311,609	311,609	0	163,115
TOTAL OTHER POWER GENERATION EXP			0	84,179,147	84,179,147	0	55,255,192	55,255,192	0	28,923,955

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	8,973,807	135,339,968	144,313,775	245,731	88,837,155	89,082,886	8,728,076	46,502,813
1	556000	System Control & Load Dispatching	0	769,113	769,113	0	504,846	504,846	0	264,267
E-557	557XXX	Other Expense	(6,888,509)	56,710,705	49,822,196	215,162	37,224,907	37,440,069	(7,103,671)	19,485,798
TOTAL OTHER POWER SUPPLY EXPENSE			2,085,298	192,819,786	194,905,084	460,893	126,566,908	127,027,801	1,624,405	66,252,878
TOTAL PRODUCTION OPERATING EXP			12,270,684	353,365,626	365,636,310	7,131,803	231,949,197	239,081,000	5,138,881	121,416,429
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	2,515,273	2,515,273	0	1,651,025	1,651,025	0	864,248
1	561000	Load Dispatching	0	3,781,513	3,781,513	0	2,482,185	2,482,185	0	1,299,328
1	562000	Station Expense	0	577,415	577,415	0	379,015	379,015	0	198,400
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	385,332	385,332	0	252,932	252,932	0	132,400
1	565XXX	Transmission of Electricity by Others	0	17,252,820	17,252,820	0	11,324,751	11,324,751	0	5,928,069
1	566000	Miscellaneous Transmission Expense	0	3,208,113	3,208,113	0	2,105,805	2,105,805	0	1,102,308
1	567000	Rent	0	177,768	177,768	0	116,687	116,687	0	61,081
MAINTENANCE										
1	568000	Supervision & Engineering	0	654,293	654,293	0	429,478	429,478	0	224,815
1	569000	Structures	777	697,345	698,122	614	457,737	458,351	163	239,608
1	570000	Station Equipment	0	989,124	989,124	0	649,261	649,261	0	339,863
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,877	993,978	1,010,855	1,288	652,447	653,735	15,589	341,531
1	572000	Underground Lines	46	0	46	46	0	46	0	0
1	573000	Service Miscellaneous	0	78,535	78,535	0	51,550	51,550	0	26,985
TOTAL TRANSMISSION OPERATING EXP			17,700	31,311,509	31,329,209	1,948	20,552,873	20,554,821	15,752	10,758,636

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For Twelve Months 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	6,275,593	28,659,286	34,934,879	3,113,360	18,811,955	21,925,315	3,162,233	9,847,331
E-DEPX		Depreciation Expense-Transmission	1,115,128	14,542,628	15,657,756	378,831	9,545,781	9,924,612	736,297	4,996,847
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,486	1,141,486	0	749,272	749,272	0	392,214
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(152,192)	0	(152,192)	152,192	0
99	403027	Colstrip Plant Adjustment-Depreciation	(552,808)	0	(552,808)	0	0	0	(552,808)	0
99	405930	Amortization of Investment in WNP3 Exch Power	1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0
99	407327	Colstrip Reg. Asset Amortization	585,068	0	585,068	0	0	0	585,068	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242
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	(111,252)	0	(111,252)	0	0	0	(111,252)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	204,138	0	204,138	156,371	0	156,371	47,767	0
99	407403	Amortization of Dissallowed K.F. Plant	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,460,625)	0	(1,460,625)	0	0	0	(1,460,625)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(5,454,585)	0	(5,454,585)	(3,522,792)	0	(3,522,792)	(1,931,793)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(150,222)	0	(150,222)	0	0	0	(150,222)	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	34,085	0	34,085	34,085	0	34,085	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,120,168	25,120,168	0	16,488,877	16,488,877	0	8,631,291
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,157,346	70,571,958	73,729,304	1,902,880	46,323,432	48,226,312	1,254,466	24,248,526
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	15,445,730	455,249,093	470,694,823	9,036,631	298,825,502	307,862,133	6,409,099	156,423,591

RESULTS OF OPERATIONS		Report ID:
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For Twelve Months 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	717,697	3,814,779	4,532,476	496,965	2,646,770	3,143,735	220,732	1,168,009
3	582000	Station Expense	878,159	43,908	922,067	513,003	30,464	543,467	365,156	13,444
3	583000	Overhead Line Expense	1,911,155	633,520	2,544,675	1,166,081	439,549	1,605,630	745,074	193,971
3	584000	Underground Line Expense	1,801,769	0	1,801,769	1,036,015	0	1,036,015	765,754	0
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,206	0	7,206	6,884	0	6,884	322	0
3	586000	Meter Expense	2,164,576	49,720	2,214,296	1,834,776	34,497	1,869,273	329,800	15,223
3	587000	Customer Installations Expense	834,055	137,713	971,768	575,501	95,548	671,049	258,554	42,165
3	588000	Miscellaneous Distribution Expense	4,662,826	4,222,850	8,885,676	3,094,984	2,929,898	6,024,882	1,567,842	1,292,952
3	589000	Rent	27	362,107	362,134	27	251,237	251,264	0	110,870
		MAINTENANCE:								
3	590000	Supervision & Engineering	565,101	878,470	1,443,571	453,015	609,500	1,062,515	112,086	268,970
3	591000	Structures	603,915	9,883	613,798	394,420	6,857	401,277	209,495	3,026
3	592000	Station Equipment	792,977	131,879	924,856	593,533	91,500	685,033	199,444	40,379
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,444,599	(252,065)	11,192,534	8,089,024	(174,888)	7,914,136	3,355,575	(77,177)
3	594000	Underground Lines	888,816	0	888,816	602,770	0	602,770	286,046	0
3	595000	Line Transformers	400,791	(88)	400,703	316,296	(61)	316,235	84,495	(27)
3	596000	Street Light & Signal System Maintenance Exp	195,663	(3)	195,660	167,364	(2)	167,362	28,299	(1)
3	597000	Meters	44,735	0	44,735	37,495	0	37,495	7,240	0
3	598000	Miscellaneous Distribution Expense	382,579	220,547	603,126	254,501	153,020	407,521	128,078	67,527
		TOTAL DISTRIBUTION OPERATING EXP	28,296,646	10,253,220	38,549,866	19,632,654	7,113,889	26,746,543	8,663,992	3,139,331
E-DEPX		Depreciation Expense-Distribution	47,951,093	70,499	48,021,592	31,053,528	48,914	31,102,442	16,897,565	21,585
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,687,041	325	54,687,366	47,421,989	225	47,422,214	7,265,052	100
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	102,668,153	70,824	102,738,977	78,505,536	49,139	78,554,675	24,162,617	21,685
		TOTAL DISTRIBUTION EXPENSES	130,964,799	10,324,044	141,288,843	98,138,190	7,163,028	105,301,218	32,826,609	3,161,016

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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
CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	180,356	180,356	0	118,193	118,193	0	62,163
2	902000	Meter Reading Expenses	2,652,531	216,144	2,868,675	2,415,962	141,646	2,557,608	236,569	74,498
2	903XXX	Customer Records & Collection Expenses	2,764,015	7,792,459	10,556,474	1,855,153	5,106,632	6,961,785	908,862	2,685,827
2	904000	Uncollectible Accounts	0	208,808	208,808	0	136,838	136,838	0	71,970
2	905000	Misc Customer Accounts	0	215,458	215,458	0	141,196	141,196	0	74,262
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,416,546	8,613,225	14,029,771	4,271,115	5,644,505	9,915,620	1,145,431	2,968,720
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	37,639,779	221,232	37,861,011	27,252,986	144,980	27,397,966	10,386,793	76,252
2	909000	Advertising	61,861	1,197,487	1,259,348	61,861	784,749	846,610	0	412,738
2	910000	Misc Customer Service & Info Exp	0	274,613	274,613	0	179,962	179,962	0	94,651
TOTAL CUSTOMER SERVICE & INFO EXP			37,701,640	1,693,332	39,394,972	27,314,847	1,109,691	28,424,538	10,386,793	583,641
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	756,925	33,588,516	34,345,441	598,855	23,239,558	23,838,413	158,070	10,348,958
4	921000	Office Supplies & Expenses	12,908	4,882,032	4,894,940	10,752	3,377,829	3,388,581	2,156	1,504,203
4	922000	Admin Exp Transferred--Credit	0	(102,344)	(102,344)	0	(70,811)	(70,811)	0	(31,533)
4	923000	Outside Services Employed	403,962	9,719,757	10,123,719	381,607	6,725,003	7,106,610	22,355	2,994,754
4	924000	Property Insurance Premium	0	1,451,884	1,451,884	0	1,004,544	1,004,544	0	447,340
4	925XXX	Injuries and Damages	(446)	3,188,982	3,188,536	(120)	2,206,425	2,206,305	(326)	982,557
4	926XXX	Employee Pensions and Benefits	4,528	1,711,284	1,715,812	4,528	1,184,020	1,188,548	0	527,264
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0
1	928000	Regulatory Commission Expenses	3,380,645	3,614,560	6,995,205	2,193,585	2,372,597	4,566,182	1,187,060	1,241,963
4	930000	Miscellaneous General Expenses	125,523	5,026,238	5,151,761	89,759	3,477,604	3,567,363	35,764	1,548,634
4	931000	Rents	4,712	308,082	312,794	0	213,159	213,159	4,712	94,923
4	935000	Maintenance of General Plant	1,305,603	11,613,252	12,918,855	836,201	8,035,093	8,871,294	469,402	3,578,159
TOTAL ADMIN & GEN OPERATING EXP			5,995,560	75,002,243	80,997,803	4,115,167	51,765,021	55,880,188	1,880,393	23,237,222

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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	2,874,880	19,472,730	22,347,610	2,109,532	13,472,987	15,582,519	765,348	5,999,743
E-AMTX		Amortization Expense-General Plant - 303000	0	471,578	471,578	0	326,011	326,011	0	145,567
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,117,984	23,907,139	27,025,123	3,111,915	16,541,110	19,653,025	6,069	7,366,029
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,439	47,439	0	32,822	32,822	0	14,617
99	407229	Idaho Earnings Test Amortization	(1,446)	0	(1,446)	0	0	0	(1,446)	0
99	407230	Tax Reform Amortization	(8,086,859)	0	(8,086,859)	(3,914,140)	0	(3,914,140)	(4,172,719)	0
99	407311	Regulatory Debit - AFUDC Amortization	186,418	929,275	1,115,693	148,445	625,746	774,191	37,973	303,529
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0
99	407332	Existing Meters Excess Deprec. Deferral	752,825	0	752,825	752,825	0	752,825	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,053,930)	0	(1,053,930)	(711,613)	0	(711,613)	(342,317)	0
99	407436	Regulatory Credit - AMI	(6,697,703)	0	(6,697,703)	(6,697,703)	0	(6,697,703)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(7,786,186)	44,828,161	37,041,975	(4,421,873)	30,998,676	26,576,803	(3,364,313)	13,829,485
TOTAL ADMIN & GENERAL EXPENSES			(1,790,626)	119,830,404	118,039,778	(306,706)	82,763,697	82,456,991	(1,483,920)	37,066,707
TOTAL EXPENSES BEFORE FIT			187,738,089	595,710,098	783,448,187	138,454,077	395,506,423	533,960,500	49,284,012	200,203,675
NET OPERATING INCOME (LOSS) BEFORE FIT					196,867,701			127,497,480		
E-FIT		FEDERAL INCOME TAX			9,751,291			4,962,740		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,461,387			7,830,166		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
ELECTRIC NET OPERATING INCOME (LOSS)					176,139,811			115,022,789		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.533%	34.467%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.382%	30.618%
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:
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Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	119,575,431
99	442200	Commercial - Firm & Int.	89,963,124
1	442300	Industrial	49,411,198
99	444000	Public Street & Highway Lighting	2,669,672
99	448000	Interdepartmental Revenue	274,645
99	499XXX	Unbilled Revenue	500,196
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>262,394,266</u>
1	447XXX	Sales for Resale	27,968,449
		TOTAL SALES OF ELECTRICITY	<u>290,362,715</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	(78,338)
99	451000	Miscellaneous Service Revenue	128,342
1	453000	Sales of Water & Water Power	118,312
1	454000	Rent from Electric Property	1,269,741
1	454100	Rent from Trnsmission Joint Use	(926)
1	456XXX	Other Electric Revenues	27,058,062
		TOTAL OTHER OPERATING REVENUE	<u>28,495,193</u>
		TOTAL ELECTRIC REVENUE	<u>318,857,908</u>

RESULTS OF OPERATIONS		Report ID:
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Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	155,977
1	501XXX	Fuel	10,600,529
1	502000	Steam Expense	1,347,668
1	505000	Electric Expense	365,797
1	506XXX	Miscellaneous Steam Power Generation Op Exp	1,098,074
1	507000	Rent	5,181
		MAINTENANCE	
1	510000	Supervision & Engineering	186,640
1	511000	Structures	263,702
1	512000	Boiler Plant	2,094,794
1	513000	Electric Plant	236,673
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	432,104
		TOTAL STEAM POWER GENERATION EXP	<u>16,787,139</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	1,176,128
1	536000	Water for Power	321,374
1	537000	Hydraulic Expense	3,378,832
1	538000	Electric Expense	2,641,294
1	539000	Miscellaneous Hydraulic Power Generation Exp	386,393
1	540000	Rent	496,423
1	540100	MT Trust Funds Land Settlement Rents	1,724,809
		MAINTENANCE	
1	541000	Supervision & Engineering	346,581
1	542000	Structures	254,176
1	543000	Reservoirs, Dams, & Waterways	632,319
1	544000	Electric Plant	1,216,322
1	545000	Miscellaneous Hydraulic Plant	392,282
		TOTAL HYDRO POWER GENERATION EXP	<u>12,966,933</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	95,408
1	547XXX	Fuel	24,567,728
1	548000	Generation Expense	814,456
1	549XXX	Miscellaneous Other Power Generation Op Exp	462,470
1	550000	Rent	16,164
		MAINTENANCE	
1	551000	Supervision & Engineering	273,791
1	552000	Structures	46,230
1	553000	Generating & Electric Equipment	2,484,593
1	554XXX	Miscellaneous Other Power Generation Maint Exp	163,115
		TOTAL OTHER POWER GENERATION EXP	<u>28,923,955</u>

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Ref/Basis	Account	Description	Total
		OTHER POWER SUPPLY EXPENSE:	
E-555	555XXX	Purchased Power	55,230,889
1	556000	System Control & Load Dispatching	264,267
E-557	557XXX	Other Expense	12,382,127
		TOTAL OTHER POWER SUPPLY EXPENSE	<u>67,877,283</u>
		TOTAL PRODUCTION OPERATING EXP	<u>126,555,310</u>
		TRANSMISSION OPERATING EXPENSE:	
		OPERATION	
1	560000	Supervision & Engineering	864,248
1	561000	Load Dispatching	1,299,328
1	562000	Station Expense	198,400
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	132,400
1	565XXX	Transmission of Electricity by Others	5,928,069
1	566000	Miscellaneous Transmission Expense	1,102,308
1	567000	Rent	61,081
		MAINTENANCE	
1	568000	Supervision & Engineering	224,815
1	569000	Structures	239,771
1	570000	Station Equipment	339,863
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	357,120
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	26,985
		TOTAL TRANSMISSION OPERATING EXP	<u>10,774,388</u>

RESULTS OF OPERATIONS	Report ID:
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Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	13,009,564
E-DEPX		Depreciation Expense-Transmission	5,733,144
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	392,214
99		Colstrip 3 AFUDC Reallocation Adj	152,192
99	403027	Colstrip Plant Adjustment-Depreciation	(552,808)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	67,304
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	5,797
1	407324	Amortization of CDA CDR Fund	68,720
99	407326	Amortization of Spokane River TDG	117,223
99	407327	Colstrip Reg. Asset Amortization	585,068
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	11,242
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	(111,252)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	668,590
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	303,772
99	407382	Amortization of CDA Settlement - Direct	30,975
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	47,767
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(1,460,625)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,931,793)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(150,222)
99	407462	Amortization of Deferred LiDAR O&M	0
99	407494	Amortization of Schedule 98 REC Rev	0
1	407495	Optional Renew Solar Project Offset	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	8,631,291
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	<u>25,502,992</u>
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	<u>162,832,690</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	*****

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	1,388,741
3	582000	Station Expense	378,600
3	583000	Overhead Line Expense	939,045
3	584000	Underground Line Expense	765,754
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	322
3	586000	Meter Expense	345,023
3	587000	Customer Installations Expense	300,719
3	588000	Miscellaneous Distribution Expense	2,860,794
3	589000	Rent	110,870
		MAINTENANCE:	
3	590000	Supervision & Engineering	381,056
3	591000	Structures	212,521
3	592000	Station Equipment	239,823
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	3,278,398
3	594000	Underground Lines	286,046
3	595000	Line Transformers	84,468
3	596000	Street Light & Signal System Maintenance Exp	28,298
3	597000	Meters	7,240
3	598000	Miscellaneous Distribution Expense	195,605
		TOTAL DISTRIBUTION OPERATING EXP	<u>11,803,323</u>
E-DEPX		Depreciation Expense-Distribution	16,919,150
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	7,265,152
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>24,184,302</u>
		TOTAL DISTRIBUTION EXPENSES	<u>35,987,625</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended December 31, 2019		
Average of Monthly Averages Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	62,163
2	902000	Meter Reading Expenses	311,067
2	903XXX	Customer Records & Collection Expenses	3,594,689
2	904000	Uncollectible Accounts	71,970
2	905000	Misc Customer Accounts	74,262
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,114,151
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,463,045
2	909000	Advertising	412,738
2	910000	Misc Customer Service & Info Exp	94,651
		TOTAL CUSTOMER SERVICE & INFO EXP	10,970,434
		SALES EXPENSES:	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		TOTAL SALES EXPENSES	0
		ADMINISTRATIVE & GENERAL EXPENSES:	
4	920000	Salaries	10,507,028
4	921000	Office Supplies & Expenses	1,506,359
4	922000	Admin Exp Transferred--Credit	(31,533)
4	923000	Outside Services Employed	3,017,109
4	924000	Property Insurance Premium	447,340
4	925XXX	Injuries and Damages	982,231
4	926XXX	Employee Pensions and Benefits	527,264
4	927000	Franchise Requirements	1,200
1	928000	Regulatory Commission Expenses	2,429,023
4	930000	Miscellaneous General Expenses	1,584,398
4	931000	Rents	99,635
4	935000	Maintenance of General Plant	4,047,561
		TOTAL ADMIN & GEN OPERATING EXP	25,117,615

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	6,765,091
E-AMTX		Amortization Expense-General Plant - 303000	145,567
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	7,372,098
E-AMTX		Amortization Expense-General Plant - 390200, 3962	14,617
99	407229	Idaho Earnings Test Amortization	(1,446)
99	407230	Tax Reform Amortization	(4,172,719)
99	407311	Regulatory Debit - AFUDC Amortization	341,502
99	407319	AFUDC Equity DFIT Deferral	342,779
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(342,317)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	<u>10,465,172</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>35,582,787</u>
		TOTAL EXPENSES BEFORE FIT	<u>249,487,687</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	69,370,221
E-FIT		FEDERAL INCOME TAX	4,788,551
E-FIT		DEFERRED FEDERAL INCOME TAX	3,631,221
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>61,117,022</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-456-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,182	888,345	922,527	32,182	583,110	615,292	2,000	305,235	307,235
1	456010	Other Electric Rev-Financial	0	(8,217,823)	(8,217,823)	0	(5,394,179)	(5,394,179)	0	(2,823,644)	(2,823,644)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,636,333	12,636,333	0	8,294,489	8,294,489	0	4,341,844	4,341,844
1	456016	Other Electric Rev-Resource Opt	0	1,749,330	1,749,330	0	1,148,260	1,148,260	0	601,070	601,070
1	456017	Other Electric Rev-Non Resource	0	69,994	69,994	0	45,944	45,944	0	24,050	24,050
1	456018	Other Electric Rev-Extraction	0	357,115	357,115	0	234,410	234,410	0	122,705	122,705
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	28,792	28,792	0	18,899	18,899	0	9,893	9,893
1	456030	Other Electric Rev-Clearwater	(102,808)	1,131,589	1,028,781	0	742,775	742,775	(102,808)	388,814	286,006
1	456050	Other Electric Rev-Attachment Fees	0	881,767	881,767	0	578,792	578,792	0	302,975	302,975
1	456100	Transmission Revenue of Others	0	12,901,825	12,901,825	0	8,468,758	8,468,758	0	4,433,067	4,433,067
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,516,657	2,516,657	0	1,651,934	1,651,934	0	864,723	864,723
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	1,396,884	0	1,396,884	1,396,884	0	1,396,884	0	0	0
1	456328	Residential Decoupling Deferral	1,529,617	0	1,529,617	1,191,798	0	1,191,798	337,819	0	337,819
1	456329	Amortization Res Decoupling Deferral	1,906,716	0	1,906,716	929,435	0	929,435	977,281	0	977,281
1	456338	Non-res Decoupling Deferred Rev	6,817,603	0	6,817,603	6,714,149	0	6,714,149	103,454	0	103,454
1	456339	Amortization Non-res Decoupling	(2,951,552)	0	(2,951,552)	(2,113,563)	0	(2,113,563)	(837,989)	0	(837,989)
1	456380	Other Electric Revenue-Clearwater	247,184	0	247,184	0	0	0	247,184	0	247,184
1	456700	Other Electric Rev-Low Voltage	158,280	0	158,280	107,499	0	107,499	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,882,332)	(2,882,332)	0	(1,891,963)	(1,891,963)	0	(990,369)	(990,369)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,882,332	2,882,332	0	1,891,963	1,891,963	0	990,369	990,369
1	456730	Other Elec Rev-Intraco Thermal	0	48,037,675	48,037,675	0	31,531,930	31,531,930	0	16,505,745	16,505,745
TOTAL ACCOUNT 456			9,036,106	76,485,275	85,521,381	8,258,384	50,204,935	58,463,319	777,722	26,280,340	27,058,062

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-555-12A
For Twelve Months 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	555000/555100	Purchased Power	0	125,517,860	125,517,860	0	82,389,923	82,389,923	0	43,127,937	43,127,937
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,401,528	1,647,259	245,731	919,963	1,165,694	0	481,565	481,565
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	8,728,076	0	8,728,076	0	0	0	8,728,076	0	8,728,076
1	555550	Non Monetary - Exchange Power	0	254,374	254,374	0	166,971	166,971	0	87,403	87,403
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,649,549	5,649,549	0	3,708,364	3,708,364	0	1,941,185	1,941,185
1	555710	Intercompany Purchase	0	2,516,657	2,516,657	0	1,651,934	1,651,934	0	864,723	864,723
TOTAL ACCOUNT 555			8,973,807	135,339,968	144,313,775	245,731	88,837,155	89,082,886	8,728,076	46,502,813	55,230,889

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-557-12A
For Twelve Months 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	18,002	6,987,272	7,005,274	18,002	4,586,445	4,604,447	0	2,400,827	2,400,827
1	557010	Other Power Supply Expense - Financial	0	(3,432,264)	(3,432,264)	0	(2,252,938)	(2,252,938)	0	(1,179,326)	(1,179,326)
1	557018	Merchandise Processing Fee	0	50,135	50,135	0	32,909	32,909	0	17,226	17,226
1	557150	Fuel - Economic Dispatch	0	(14,285,344)	(14,285,344)	0	(9,376,900)	(9,376,900)	0	(4,908,444)	(4,908,444)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,005	1,454,005	0	954,409	954,409	0	499,596	499,596
99	557161	Unbilled Add-Ons	461,272	0	461,272	0	0	0	461,272	0	461,272
1	557165	Other Resource Costs-CAISO Charges	0	227,314	227,314	0	149,209	149,209	0	78,105	78,105
1	557170	Broker Fees - Power	0	292,950	292,950	0	192,292	192,292	0	100,658	100,658
1	557171	REC Broker Fees	0	47,556	47,556	0	31,216	31,216	0	16,340	16,340
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	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	261,565	0	261,565	261,565	0	261,565	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,658,472)	0	(1,658,472)	(1,658,472)	0	(1,658,472)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	180,994	0	180,994	0	0	0	180,994	0	180,994
99	557390	Idaho PCA Amortization	(8,067,117)	0	(8,067,117)	0	0	0	(8,067,117)	0	(8,067,117)
1	557395	Optional Renewable Power Expense Offset	0	600	600	0	394	394	0	206	206
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,773,411	4,773,411	0	3,133,267	3,133,267	0	1,640,144	1,640,144
1	557711	Turbine Gas Bookout Offset	0	(4,773,411)	(4,773,411)	0	(3,133,267)	(3,133,267)	0	(1,640,144)	(1,640,144)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	65,368,481	65,368,481	0	42,907,871	42,907,871	0	22,460,610	22,460,610
TOTAL ACCOUNT 557			(6,888,509)	56,710,705	49,822,196	215,162	37,224,907	37,440,069	(7,103,671)	19,485,798	12,382,127

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-908-12A
For Twelve Months 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	315,711	221,232	536,943	240,811	144,980	385,791	74,900	76,252	151,152
99	908600	Public Purpose Tariff Rider Expense Offset	37,554,160	0	37,554,160	27,222,127	0	27,222,127	10,332,033	0	10,332,033
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(406,965)	0	(406,965)	(386,825)	0	(386,825)	(20,140)	0	(20,140)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			37,639,779	221,232	37,861,011	27,252,986	144,980	27,397,966	10,386,793	76,252	10,463,045

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.533%	34.467%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months 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	2,538,468,168	1,710,135,067	828,333,101
	Interest Deduction for FIT Calculation	69,413,211	46,857,701	22,555,510
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended 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	980,315,888	661,457,980	318,857,908
E-OPS	Less: Operating & Maintenance Expense	569,937,931	380,602,710	189,335,221
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,702,722	89,446,699	44,256,023
E-OTX	Less: Taxes Other than FIT	79,807,534	63,911,091	15,896,443
	Net Operating Income Before FIT	196,867,701	127,497,480	69,370,221
E-INT	Less: Interest Expense	69,413,211	46,857,701	22,555,510
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(152,192)	152,192
E-OTX	Less: ID ITC Deferred & Amortization	1,066,366	0	1,066,366
E-SCM	Plus: Schedule M Adjustments	(82,086,135)	(57,159,876)	(24,926,259)
	Taxable Net Operating Income	46,434,721	23,632,095	22,802,626
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,751,291	4,962,740	4,788,551
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,751,291	4,962,740	4,788,551
E-DTE	Deferred FIT	11,461,387	7,830,166	3,631,221
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	20,727,890	12,474,691	8,253,199

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-12A
For Twelve Months 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		61,364,695	88,312,782	149,677,477	39,797,185	59,528,851	99,326,036	21,567,510	28,783,931	50,351,441
12	997001 Contributions In Aid of Construction		0	7,259,105	7,259,105	0	4,888,064	4,888,064	0	2,371,041	2,371,041
12	997002 Injuries and Damages		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual		0	879,285	879,285	0	592,084	592,084	0	287,201	287,201
99	997007 Idaho PCA		(7,886,123)	0	(7,886,123)	0	0	0	(7,886,123)	0	(7,886,123)
12	997009 Rathdrum Turbine Lease		0	(33,822)	(33,822)	0	(22,775)	(22,775)	0	(11,047)	(11,047)
12	997016 Redemption Expense Amortization		0	946,589	946,589	0	637,405	637,405	0	309,184	309,184
99	997017 Amort - Invest in Exch Pwr (405.9)		1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0	0
99	997018 DSM Tariff Rider		7,767,420	70	7,767,490	5,008,461	47	5,008,508	2,758,959	23	2,758,982
12	997020 FAS87 Current Pension Accrual		0	1,122,704	1,122,704	0	755,995	755,995	0	366,709	366,709
99	997024 Kettle Falls Disallowance		(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0
12	997027 Uncollectibles		0	(1,986,502)	(1,986,502)	0	(1,337,651)	(1,337,651)	0	(648,851)	(648,851)
99	997031 Decoupling Mechanism		(8,699,269)	0	(8,699,269)	(8,118,704)	0	(8,118,704)	(580,565)	0	(580,565)
12	997032 Interest Rate Swaps		0	(7,405,263)	(7,405,263)	0	(4,986,482)	(4,986,482)	0	(2,418,781)	(2,418,781)
99	997033 BPA Residential Exchange		(1,234,662)	0	(1,234,662)	(666,453)	0	(666,453)	(568,209)	0	(568,209)
99	997034 Montana Hydro Settlement		4,983,557	0	4,983,557	3,258,748	0	3,258,748	1,724,809	0	1,724,809
99	997035 Leases		0	24,651	24,651	0	17,056	17,056	0	7,595	7,595
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	254,374	254,374	0	171,288	171,288	0	83,086	83,086
12	997045 Section 199 Manufacturing Deduction		0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement		(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188
12	997048 AFUDC		0	0	0	0	0	0	0	0	0
12	997049 Tax Depreciation		0	(182,345,021)	(182,345,021)	0	(122,785,667)	(122,785,667)	0	(59,559,354)	(59,559,354)
12	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME		73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement		0	0	0	0	0	0	0	0	0
12	997063 CDA Lake Settlement		183,093	884,086	1,067,179	152,118	595,317	747,435	30,975	288,769	319,744
99	997065 Amortization - Unbilled Revenue Add-Ins		(337,420)	0	(337,420)	(359,626)	0	(359,626)	22,206	0	22,206
12	997072 CDA Fund Settlement-Prepayment		0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation		0	5,843,217	5,843,217	0	3,934,647	3,934,647	0	1,908,570	1,908,570
12	997081 Deferred Compensation		0	673,343	673,343	0	453,409	453,409	0	219,934	219,934
4	997082 Meal Disallowances		0	629,619	629,619	0	435,627	435,627	0	193,992	193,992
12	997083 Paid Time Off		0	433,153	433,153	0	291,672	291,672	0	141,481	141,481
12	997084 Customer Uncollectibles		0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2		(261,474)	0	(261,474)	0	0	0	(261,474)	0	(261,474)
99	997095 WA REC Deferral		(1,396,907)	0	(1,396,907)	(1,396,907)	0	(1,396,907)	0	0	0
12	997096 CDA Settlement Costs		0	32,719	32,719	0	22,032	22,032	0	10,687	10,687
99	997098 Provision for Rate Refund		0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak		0	184,637	184,637	0	124,329	124,329	0	60,308	60,308
99	997100 WA REC Amort		0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)		0	(32,400,000)	(32,400,000)	0	(21,817,188)	(21,817,188)	0	(10,582,812)	(10,582,812)
99	997102 Amort Idaho Earnings Test (254229)		(87,014)	0	(87,014)	0	0	0	(87,014)	0	(87,014)
99	997103 Def Project Compass		668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104 Spokane River TDG		117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107 MDM System		(17,272,075)	0	(17,272,075)	(17,272,075)	0	(17,272,075)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform		(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months 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	(7,933,699)	0	(7,933,699)	(4,146,455)	0	(4,146,455)	(3,787,244)	0	(3,787,244)
99	997110 FISERVE	(1,059,094)	0	(1,059,094)	(728,253)	0	(728,253)	(330,841)	0	(330,841)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(163,919)	(163,919)	0	(79,512)	(79,512)
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	311,589	311,589	0	151,142	151,142
99	997115 AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	997117 Colstrip Plant Adjustment	(1,428,366)	0	(1,428,366)	0	0	0	(1,428,366)	0	(1,428,366)
99	997119 AFUDC Tax CPI	0	3,014,817	3,014,817	0	2,030,087	2,030,087	0	984,730	984,730
99	997120 Transportation Tax Disallowance	0	53,810	53,810	0	36,234	36,234	0	17,576	17,576
	TOTAL SCHEDULE M ADJUSTMENTS	57,142,765	(113,402,347)	(82,086,135)	19,128,073	(76,287,949)	(57,159,876)	12,188,139	(37,114,398)	(24,926,259)

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%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Def/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	5,301,191	5,301,191	0	3,569,663	3,569,663	0	1,731,528	1,731,528
99	410100	Deferred Federal Income Tax Expense - Washin	4,865,073	0	4,865,073	4,865,073	0	4,865,073	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,092,333	0	2,092,333	0	0	0	2,092,333	0	2,092,333
	410100	Total	6,957,406	5,301,191	12,258,597	4,865,073	3,569,663	8,434,736	2,092,333	1,731,528	3,823,861
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(282,378)	(282,378)	0	(190,145)	(190,145)	0	(92,233)	(92,233)
99	411100	Deferred Federal Income Tax Expense - Washin	(414,425)	0	(414,425)	(414,425)	0	(414,425)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(100,407)	0	(100,407)	0	0	0	(100,407)	0	(100,407)
	411100	Total	(514,832)	(282,378)	(797,210)	(414,425)	(190,145)	(604,570)	(100,407)	(92,233)	(192,640)
Total Deferred Federal Income Tax Expense			6,442,574	5,018,813	11,461,387	4,450,648	3,379,518	7,830,166	1,991,926	1,639,295	3,631,221

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	1,450,488	1,450,488	0	952,100	952,100	0	498,388	498,388
1	408150	R&P Property Tax--Production	0	17,611,440	17,611,440	0	11,560,149	11,560,149	0	6,051,291	6,051,291
1	408180	R&P Property Tax--Transmission	0	6,048,739	6,048,739	0	3,970,392	3,970,392	0	2,078,347	2,078,347
1	409100	State Income Tax--Montana & Oregon	0	(33,481)	(33,481)	0	(21,977)	(21,977)	0	(11,504)	(11,504)
		TOTAL PRODUCTION & TRANSMISSION	0	25,120,168	25,120,168	0	16,488,877	16,488,877	0	8,631,291	8,631,291
DISTRIBUTION											
99	408110	State Excise Tax	21,461,283	0	21,461,283	21,461,283	0	21,461,283	0	0	0
99	408120	Municipal Occupation & License Tax	22,423,618	0	22,423,618	18,880,001	0	18,880,001	3,543,617	0	3,543,617
99	408160	Miscellaneous State or Local Tax--WA & ID	101	0	101	0	0	0	101	0	101
99	408170	R&P Property Tax--Distribution	10,207,397	0	10,207,397	7,080,705	0	7,080,705	3,126,692	0	3,126,692
99	409100	State Income Tax--Idaho	(471,724)	325	(471,399)	0	225	225	(471,724)	100	(471,624)
99	411410	State Income Tax--Idaho ITC Deferred	1,159,014	0	1,159,014	0	0	0	1,159,014	0	1,159,014
99	411420	State Income Tax--Idaho ITC Amortization	(92,648)	0	(92,648)	0	0	0	(92,648)	0	(92,648)
		TOTAL DISTRIBUTION	54,687,041	325	54,687,366	47,421,989	225	47,422,214	7,265,052	100	7,265,152
		TOTAL TAXES OTHER THAN FIT	54,687,041	25,120,493	79,807,534	47,421,989	16,489,102	63,911,091	7,265,052	8,631,391	15,896,443

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
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,050,000	8,050,000	0	5,284,020	5,284,020	0	2,765,980	2,765,980
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	1,130,184	1,130,184	0	741,853	741,853	0	388,331	388,331
1	182381	CDA Settlement Past Storage	0	30,537,791	30,537,791	0	20,045,006	20,045,006	0	10,492,785	10,492,785
1	302000	Franchises & Consents	591,118	44,049,218	44,640,336	591,118	28,913,907	29,505,025	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	17,608,859	18,088,302	479,443	11,805,501	12,284,944	0	5,803,358	5,803,358
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,572,839	87,640,652	89,213,491	1,540,186	60,637,691	62,177,877	32,653	27,002,961	27,035,614
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	319,253	319,253	0	220,888	220,888	0	98,365	98,365
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	21,368,709	21,368,709	0	14,784,796	14,784,796	0	6,583,913	6,583,913
4	303121	Misc Intangible Plant-AMI Software	14,412,224	1,485,422	15,897,646	14,412,224	1,027,749	15,439,973	0	457,673	457,673
		TOTAL INTANGIBLE PLANT	17,055,624	285,354,734	302,410,358	17,022,971	194,012,318	211,035,289	32,653	91,342,416	91,375,069
		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	78,608,202	61,034,892	139,643,094	51,370,706	40,063,303	91,434,009	27,237,496	20,971,589	48,209,085
1	312000	Boiler Plant	103,168,623	87,910,722	191,079,345	67,422,521	57,704,598	125,127,119	35,746,102	30,206,124	65,952,226
1	313000	Generators	5,350	1,974	7,324	3,459	1,296	4,755	1,891	678	2,569
1	314000	Turbogenerator Units	27,350,032	29,545,046	56,895,078	17,871,325	19,393,368	37,264,693	9,478,707	10,151,678	19,630,385
1	315000	Accessory Electric Equipment	12,251,828	17,191,002	29,442,830	8,006,678	11,284,174	19,290,852	4,245,150	5,906,828	10,151,978
1	316000	Miscellaneous Power Plant Equipment	9,992,461	6,923,985	16,916,446	6,530,095	4,544,904	11,074,999	3,462,366	2,379,081	5,841,447
		TOTAL STEAM PRODUCTION PLANT	231,376,496	206,186,093	437,562,589	151,204,784	135,340,552	286,545,336	80,171,712	70,845,541	151,017,253
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,936,694	63,936,694	0	41,968,046	41,968,046	0	21,968,648	21,968,648
1	331XXX	Structures & Improvements	0	91,585,259	91,585,259	0	60,116,564	60,116,564	0	31,468,695	31,468,695
1	332XXX	Reservoirs, Dams, & Waterways	0	194,326,405	194,326,405	0	127,555,852	127,555,852	0	66,770,553	66,770,553
1	333000	Waterwheels, Turbines, & Generators	0	235,248,038	235,248,038	0	154,416,812	154,416,812	0	80,831,226	80,831,226
1	334000	Accessory Electric Equipment	0	69,558,647	69,558,647	0	45,658,296	45,658,296	0	23,900,351	23,900,351
1	335XXX	Miscellaneous Power Plant Equipment	0	14,485,189	14,485,189	0	9,508,078	9,508,078	0	4,977,111	4,977,111
1	336000	Roads, Railroads, & Bridges	0	4,314,765	4,314,765	0	2,832,212	2,832,212	0	1,482,553	1,482,553
		TOTAL HYDRAULIC PRODUCTION PLANT	0	673,454,997	673,454,997	0	442,055,860	442,055,860	0	231,399,137	231,399,137
		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	17,137,384	17,137,384	0	11,248,979	11,248,979	0	5,888,405	5,888,405
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,757	21,388,757	0	14,039,580	14,039,580	0	7,349,177	7,349,177
1	343000	Prime Movers	0	23,508,032	23,508,032	0	15,430,672	15,430,672	0	8,077,360	8,077,360
1	344000	Generators	0	219,979,395	219,979,395	0	144,394,475	144,394,475	0	75,584,920	75,584,920
1	344010	Generators - Solar	0	167,468	167,468	0	109,926	109,926	0	57,542	57,542
1	345000	Accessory Electric Equipment	0	22,237,020	22,237,020	0	14,596,380	14,596,380	0	7,640,640	7,640,640
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	1,710,833	1,710,833	0	1,122,991	1,122,991	0	587,842	587,842
		TOTAL OTHER PRODUCTION PLANT	0	307,067,267	307,067,267	0	201,558,954	201,558,954	0	105,508,313	105,508,313
		TOTAL PRODUCTION PLANT	231,376,496	1,186,708,357	1,418,084,853	151,204,784	778,955,366	930,160,150	80,171,712	407,752,991	487,924,703

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	445,088	28,256,172	28,701,260	290,865	18,547,351	18,838,216	154,223	9,708,821	9,863,044
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(167)	25,833,994	25,833,827	(250)	16,957,434	16,957,184	83	8,876,560	8,876,643
1	353XXX	Station Equipment	8,466,021	267,747,955	276,213,976	5,532,403	175,749,758	181,282,161	2,933,618	91,998,197	94,931,815
1	354000	Towers & Fixtures	11,328,617	5,852,939	17,181,556	7,403,253	3,841,869	11,245,122	3,925,364	2,011,070	5,936,434
1	355000	Poles & Fixtures	3,804	269,825,445	269,829,249	2,474	177,113,422	177,115,896	1,330	92,712,023	92,713,353
1	356000	Overhead Conductors & Devices	8,871,361	142,668,461	151,539,822	5,797,417	93,647,578	99,444,995	3,073,944	49,020,883	52,094,827
1	357000	Underground Conduit	0	3,089,899	3,089,899	0	2,028,210	2,028,210	0	1,061,689	1,061,689
1	358000	Underground Conductors & Devices	0	2,438,722	2,438,722	0	1,600,777	1,600,777	0	837,945	837,945
1	359000	Roads & Trails	55,841	2,053,411	2,109,252	36,492	1,347,859	1,384,351	19,349	705,552	724,901
		TOTAL TRANSMISSION PLANT	29,170,565	747,766,998	776,937,563	19,062,654	490,834,258	509,896,912	10,107,911	256,932,740	267,040,651
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,720,032	0	7,720,032	6,249,478	0	6,249,478	1,470,554	0	1,470,554
99	360400	Land Easements	2,828,847	0	2,828,847	538,580	0	538,580	2,290,267	0	2,290,267
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,081,827	0	34,081,827	27,284,016	0	27,284,016	6,797,811	0	6,797,811
3	362000	Station Equipment	137,959,915	3,048,699	141,008,614	92,835,438	2,115,248	94,950,686	45,124,477	933,451	46,057,928
99	363000	Energy Storage Equipment	2,592,393	0	2,592,393	2,592,393	0	2,592,393	0	0	0
99	364000	Poles, Towers, & Fixtures	422,263,335	0	422,263,335	274,387,139	0	274,387,139	147,876,196	0	147,876,196
99	365000	Overhead Conductors & Devices	273,470,424	0	273,470,424	174,751,064	0	174,751,064	98,719,360	0	98,719,360
99	366000	Underground Conduit	121,097,293	0	121,097,293	79,249,261	0	79,249,261	41,848,032	0	41,848,032
99	367000	Underground Conductors & Devices	213,880,644	0	213,880,644	141,799,870	0	141,799,870	72,080,774	0	72,080,774
99	368000	Line Transformers	275,318,864	0	275,318,864	189,938,121	0	189,938,121	85,380,743	0	85,380,743
99	369XXX	Services	176,426,647	0	176,426,647	116,033,074	0	116,033,074	60,393,573	0	60,393,573
99	371XXX	Installations on Customers' Premises	1,716,016	0	1,716,016	1,716,016	0	1,716,016	0	0	0
99	370XXX	Meters	66,648,226	0	66,648,226	43,512,208	0	43,512,208	23,136,018	0	23,136,018
99	373XXX	Street Light & Signal Systems	63,956,185	0	63,956,185	41,474,507	0	41,474,507	22,481,678	0	22,481,678
		TOTAL DISTRIBUTION PLANT	1,800,328,498	3,048,699	1,803,377,197	1,192,361,165	2,115,248	1,194,476,413	607,967,333	933,451	608,900,784
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,526,755	7,724,309	9,251,064	823,996	5,344,372	6,168,368	702,759	2,379,937	3,082,696
4	390XXX	Structures & Improvements	19,024,100	92,826,792	111,850,892	10,642,213	64,225,929	74,868,142	8,381,887	28,600,863	36,982,750
4	391XXX	Office Furniture & Equipment	4,475,370	62,774,189	67,249,559	4,430,237	43,432,834	47,863,071	45,133	19,341,355	19,386,488
4	392XXX	Transportation Equipment	35,028,419	22,862,349	57,890,768	24,687,071	15,818,231	40,505,302	10,341,348	7,044,118	17,385,466
4	393000	Stores Equipment	424,929	3,859,115	4,284,044	248,826	2,670,083	2,918,909	176,103	1,189,032	1,365,135
4	394000	Tools, Shop & Garage Equipment	1,716,776	14,180,010	15,896,786	743,160	9,811,007	10,554,167	973,616	4,369,003	5,342,619
4	394100	Electric Charging Stations	0	115,659	115,659	0	80,023	80,023	0	35,636	35,636
4	395XXX	Laboratory Equipment	375,408	2,256,731	2,632,139	361,743	1,561,410	1,923,153	13,665	695,321	708,986
4	396XXX	Power Operated Equipment	24,109,838	9,356,671	33,466,509	14,240,883	6,473,787	20,714,670	9,868,955	2,882,884	12,751,839
4	397XXX	Communications Equipment	27,130,071	80,927,434	108,057,505	17,547,974	55,992,882	73,540,856	9,582,097	24,934,552	34,516,649
4	398000	Miscellaneous Equipment	13,522	606,438	619,960	0	419,588	419,588	13,522	186,850	200,372
		TOTAL GENERAL PLANT	113,825,188	297,489,697	411,314,885	73,726,103	205,830,146	279,556,249	40,099,085	91,659,551	131,758,636
		TOTAL PLANT IN SERVICE	2,191,756,371	2,520,368,485	4,712,124,856	1,453,377,677	1,671,747,336	3,125,125,013	738,378,694	848,621,149	1,586,999,843

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(170,285,000)	(139,341,626)	(309,626,626)	(110,909,572)	(91,463,843)	(202,373,415)	(59,375,428)	(47,877,783)	(107,253,211)
E-ADEP		Hydro Production Plant	0	(140,898,029)	(140,898,029)	0	(92,485,466)	(92,485,466)	0	(48,412,563)	(48,412,563)
E-ADEP		Other Production Plant	0	(133,423,172)	(133,423,172)	0	(87,578,970)	(87,578,970)	0	(45,844,202)	(45,844,202)
E-ADEP		Transmission Plant	(16,545,268)	(207,700,244)	(224,245,512)	(10,681,286)	(136,334,440)	(147,015,726)	(5,863,982)	(71,365,804)	(77,229,786)
E-ADEP		Distribution Plant	(584,031,517)	(215,296)	(584,246,813)	(358,839,418)	(149,377)	(358,988,795)	(225,192,099)	(65,919)	(225,258,018)
E-ADEP		General Plant	(39,711,719)	(99,277,590)	(138,989,309)	(24,058,531)	(68,689,172)	(92,747,703)	(15,653,188)	(30,588,418)	(46,241,606)
		TOTAL ACCUMULATED DEPRECIATION	(810,573,504)	(720,855,957)	(1,531,429,461)	(504,488,807)	(476,701,268)	(981,190,075)	(306,084,697)	(244,154,689)	(550,239,386)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,403,378)	(14,403,378)	0	(9,454,377)	(9,454,377)	0	(4,949,001)	(4,949,001)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(274,217)	0	(274,217)	(274,217)	0	(274,217)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,558,411)	(2,558,411)	0	(1,767,061)	(1,767,061)	0	(791,350)	(791,350)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,564,921)	(60,766,111)	(64,331,032)	(3,539,351)	(42,043,465)	(45,582,816)	(25,570)	(18,722,646)	(18,748,216)
E-AAAMT		General Plant - 390200, 396200	0	(168,776)	(168,776)	0	(116,774)	(116,774)	0	(52,002)	(52,002)
		TOTAL ACCUMULATED AMORTIZATION	(3,839,138)	(77,896,676)	(81,735,814)	(3,813,568)	(53,381,677)	(57,195,245)	(25,570)	(24,514,999)	(24,540,569)
		TOTAL ACCUMULATED DEPR/AMORT	(814,412,642)	(798,752,633)	(1,613,165,275)	(508,302,375)	(530,082,945)	(1,038,385,320)	(306,110,267)	(268,669,688)	(574,779,955)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,377,343,729	1,721,615,852	3,098,959,581	945,075,302	1,141,664,391	2,086,739,693	432,268,427	579,951,461	1,012,219,888
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	89,511	89,511	0	58,755	58,755	0	30,756	30,756
12		ADFIT - Electric Plant In Service (282900)	0	(550,604,716)	(550,604,716)	0	(370,760,698)	(370,760,698)	0	(179,844,018)	(179,844,018)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,501,613)	(61,501,613)	0	(42,552,351)	(42,552,351)	0	(18,949,262)	(18,949,262)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,035,188)	(1,035,188)	0	(716,236)	(716,236)	0	(318,952)	(318,952)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(159,200)	(159,200)	0	(110,149)	(110,149)	0	(49,051)	(49,051)
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	(6,412,936)	(6,412,936)	0	(4,209,451)	(4,209,451)	0	(2,203,485)	(2,203,485)
1		ADFIT - CDA Settlement Costs (283333)	0	252,672	252,672	0	165,854	165,854	0	86,818	86,818
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,257,248)	(1,257,248)	0	(846,593)	(846,593)	0	(410,655)	(410,655)
		TOTAL ACCUMULATED DFIT	0	(620,628,718)	(620,628,718)	0	(418,970,869)	(418,970,869)	0	(201,657,849)	(201,657,849)
		NET ELECTRIC UTILITY PLANT	1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.382%	30.618%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182332)	757,537	2,665,431	3,422,968	654,079	1,844,185	2,498,264	103,458	821,246	924,704	
4	Accumulated Amortization - AFUDC (182318)	(53,553)	(213,817)	(267,370)	(43,944)	(147,938)	(191,882)	(9,609)	(65,879)	(75,488)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(65,332)	0	(65,332)	65,332	0	65,332	
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)	(3,219,024)	0	(3,219,024)	(1,031,642)	0	(1,031,642)	(2,187,382)	0	(2,187,382)	
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)	1,823,395	0	1,823,395	0	0	0	1,823,395	0	1,823,395	
99	ADFIT - Boulder Park Disallowed (190040)	163,087	0	163,087	0	0	0	163,087	0	163,087	
99	Investment in WNP3 Exchange Power (124900, 12493C)	544,173	0	544,173	544,173	0	544,173	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(97,837)	0	(97,837)	(97,837)	0	(97,837)	0	0	0	
99	CDA Lake Settlement - WA (182382)	215,500	0	215,500	215,500	0	215,500	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,243,369)	0	(2,243,369)	(2,243,369)	0	(2,243,369)	0	0	0	
99	CDA Lake Settlement - ID (186382)	38,719	0	38,719	0	0	0	38,719	0	38,719	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(53,387)	0	(53,387)	(45,256)	0	(45,256)	(8,131)	0	(8,131)	
99	CDA CDR Fund - Direct (182324)	15,676	0	15,676	15,676	0	15,676	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	110,577	0	110,577	103,331	0	103,331	7,246	0	7,246	
99	ADFIT - Spokane River Relicensing (283322)	(23,207)	0	(23,207)	(21,688)	0	(21,688)	(1,519)	0	(1,519)	
99	Spokane River PM&Es (182323)	99,359	0	99,359	65,615	0	65,615	33,744	0	33,744	
99	ADFIT - Spokane River PM&Es (283323)	(20,880)	0	(20,880)	(13,794)	0	(13,794)	(7,086)	0	(7,086)	
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)	(2,104,750)	(12,159)	(2,116,909)	(932,032)	(8,413)	(940,445)	(1,172,718)	(3,746)	(1,176,464)	
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)	
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(3,823,586)	0	(3,823,586)	0	0	0	(3,823,586)	0	(3,823,586)	
99	Colstrip-Regulatory Asset (182327)	1,031,963	0	1,031,963	0	0	0	1,031,963	0	1,031,963	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	848,337	0	848,337	0	0	0	848,337	0	848,337	
99	Colstrip Reg Asset ADFIT (283376)	(149,231)	0	(149,231)	0	0	0	(149,231)	0	(149,231)	
99	Colstrip ARO (317000P)	2,645,307	0	2,645,307	0	0	0	2,645,307	0	2,645,307	
99	Colstrip ARO A/D (317000A)	(192,467)	0	(192,467)	0	0	0	(192,467)	0	(192,467)	
99	Colstrip ARO Liability (230027)	(3,006,384)	0	(3,006,384)	0	0	0	(3,006,384)	0	(3,006,384)	
99	Colstrip ARO ADFIT (190376)	631,341	0	631,341	0	0	0	631,341	0	631,341	
99	Colstrip ARO ADFIT (283377)	(482,110)	0	(482,110)	0	0	0	(482,110)	0	(482,110)	
99	Customer Deposits (235199)	(1,998,549)	0	(1,998,549)	(1,998,549)	0	(1,998,549)	0	0	0	
C-WKC	Working Capital	65,854,411	0	65,854,411	44,462,479	0	44,462,479	21,391,932	0	21,391,932	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	57,697,850	2,439,455	60,137,305	40,678,409	1,687,834	42,366,243	17,019,441	751,621	17,771,062	
	NET RATE BASE	1,435,041,579	1,103,426,589	2,538,468,168	985,753,711	724,381,356	1,710,135,067	449,287,868	379,045,233	828,333,101	

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-12A
For Twelve Months 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)	4,458,315	4,458,315			4,458,315	4,458,315		2,926,438	2,926,438		1,531,877	1,531,877	
	Steam (ED-ID)	3,162,233	3,162,233		3,162,233		3,162,233				3,162,233		3,162,233	
	Steam (ED-WA)	3,113,360	3,113,360		3,113,360		3,113,360	3,113,360			3,113,360		3,113,360	
1	Hydro (ED-AN)	13,583,699	13,583,699			13,583,699	13,583,699		8,916,340	8,916,340		4,667,359	4,667,359	
1	Other (ED-AN)	10,617,272	10,617,272			10,617,272	10,617,272		6,969,177	6,969,177		3,648,095	3,648,095	
Total Electric Production		34,934,879	34,934,879			6,275,593	28,659,286	34,934,879	3,113,360	18,811,955	21,925,315	3,162,233	9,847,331	13,009,564
Electric Transmission														
1	ED-AN	14,542,628	14,542,628			14,542,628	14,542,628		9,545,781	9,545,781		4,996,847	4,996,847	
	ED-ID	736,297	736,297		736,297		736,297				736,297		736,297	
	ED-WA	378,831	378,831		378,831		378,831	378,831			378,831		378,831	
Total Electric Transmissic		15,657,756	15,657,756			1,115,128	14,542,628	15,657,756	378,831	9,545,781	9,924,612	736,297	4,996,847	5,733,144
Electric Distribution														
3	ED-AN	70,499	70,499			70,499	70,499		48,914	48,914		21,585	21,585	
	ED-ID	16,897,565	16,897,565		16,897,565		16,897,565				16,897,565		16,897,565	
	ED-WA	31,053,528	31,053,528		31,053,528		31,053,528	31,053,528			31,053,528		31,053,528	
Total Electric Distribution		48,021,592	48,021,592			47,951,093	70,499	48,021,592	31,053,528	48,914	31,102,442	16,897,565	21,585	16,919,150
Gas Underground Storage														
	GD-AN	719,667		719,667										
	GD-OR	114,584			114,584									
Total Gas Underground St		834,251		719,667	114,584									
Gas Distribution														
	GD-AN	58,092		58,092										
	GD-ID	5,870,675		5,870,675										
	GD-WA	12,428,735		12,428,735										
	GD-OR	8,634,757			8,634,757									
Total Gas Distribution		26,992,259		18,357,502	8,634,757									
General Plant														
4	ED-AN	2,836,808	2,836,808			2,836,808	2,836,808		1,962,759	1,962,759		874,049	874,049	
	ED-ID	426,610	426,610		426,610		426,610				426,610		426,610	
	ED-WA	735,147	735,147		735,147		735,147	735,147			735,147		735,147	
7,4	CD-AA	22,553,580	15,917,866	4,626,416	2,009,298	15,917,866	15,917,866		11,013,412	11,013,412		4,904,454	4,904,454	
9,4	CD-AN	922,087	718,056	204,031		718,056	718,056		496,816	496,816		221,240	221,240	
9	CD-ID	434,988	338,738	96,250		338,738	338,738				338,738		338,738	
9	CD-WA	1,764,906	1,374,385	390,521		1,374,385	1,374,385	1,374,385		1,374,385				
8	GD-AA	362,074		252,641	109,433									
	GD-AN	29,251		29,251										
	GD-ID	32,418		32,418										
	GD-WA	1,099,071		1,099,071										
	GD-OR	214,906			214,906									
Total General Plant		31,411,846	22,347,610	6,730,599	2,333,637	2,874,880	19,472,730	22,347,610	2,109,532	13,472,987	15,582,519	765,348	5,999,743	6,765,091
Total Depreciation Expens		157,852,583	120,961,837	25,807,768	11,082,978	58,216,694	62,745,143	120,961,837	36,655,251	41,879,637	78,534,888	21,561,443	20,865,506	42,426,949

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%	3 Direct Distribution Operating Expe	69.382%	30.618%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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	909,585	909,585		909,585	909,585		597,052	597,052		312,533	312,533
1	Misc Intangible Plt (303000)	ED-AN	231,901	231,901		231,901	231,901		152,220	152,220		79,681	79,681
Total Production/Transmission			1,141,486	1,141,486		1,141,486	1,141,486		749,272	749,272		392,214	392,214
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153			
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866			
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019			
General Plant - 303000													
7,4		CD-AA	657,432	464,002	134,859	58,571						142,964	142,964
9,1		CD-AN	9,729	7,576	2,153			464,002	7,576	464,002		2,603	2,603
		GD-ID	14,707		14,707								
		GD-WA	24,840		24,840								
		GD-OR	7,435			7,435							
Total General Plant - 303000			714,143	471,578	176,559	66,006			471,578	471,578		145,567	145,567
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	29,913,664	21,112,466	6,136,190	2,665,008			21,112,466	21,112,466		6,504,962	6,504,962
9,4		CD-AN	86,219	67,141	19,078				67,141	67,141		20,687	20,687
9,4		CD-ID	7,834	6,101	1,733			6,101	6,101	6,101			6,101
9,4		CD-WA	3,703,616	2,884,117	819,499			2,884,117	2,884,117	2,884,117			0
4		ED-AN	2,727,532	2,727,532				2,727,532	2,727,532	1,887,152		840,380	840,380
		ED-ID	(32)	(32)				(32)	(32)			(32)	(32)
		ED-WA	227,798	227,798				227,798	227,798	227,798			227,798
8		GD-AA	128,573		89,713	38,860							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			36,795,204	27,025,123	7,066,213	2,703,868		3,117,984	23,907,139	27,025,123		6,069	7,366,029
Gas Underground Storage													
		GD-AN	0		0								
Total Gas Underground Storage			0	0	0								
General Plant - 390200, 396200													
7,4		CD-AA	(38)	(27)	(8)	(3)			(27)	(27)		(8)	(8)
4		ED-AN	47,466	47,466				47,466	47,466	32,841		14,625	14,625
		GD-OR	0			0							
Total General Plant - 390200, 396200			47,428	47,439	(8)	(3)		47,439	47,439	32,822		14,617	14,617
Total Amortization Expense			38,728,280	28,715,645	7,242,764	2,769,871		3,148,003	25,567,642	28,715,645		6,069	7,918,427

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-12A
For Twelve Months 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)	(139,341,626)	(139,341,626)			(139,341,626)	(139,341,626)		(91,463,843)	(91,463,843)		(47,877,783)	(47,877,783)	
	Steam (ED-ID)	(59,375,428)	(59,375,428)		(59,375,428)	(59,375,428)	(59,375,428)				(59,375,428)	(59,375,428)	(59,375,428)	
	Steam (ED-WA)	(110,909,572)	(110,909,572)		(110,909,572)	(110,909,572)	(110,909,572)	(110,909,572)						
1	Hydro (ED-AN)	(140,898,029)	(140,898,029)			(140,898,029)	(140,898,029)		(92,485,466)	(92,485,466)		(48,412,563)	(48,412,563)	
1	Other (ED-AN)	(133,423,172)	(133,423,172)			(133,423,172)	(133,423,172)		(87,578,970)	(87,578,970)		(45,844,202)	(45,844,202)	
Total Electric Production		(583,947,827)	(583,947,827)			(170,285,000)	(413,662,827)	(583,947,827)	(110,909,572)	(271,528,279)	(382,437,851)	(59,375,428)	(142,134,548)	(201,509,976)
Electric Transmission														
1	ED-AN	(207,700,244)	(207,700,244)			(207,700,244)	(207,700,244)		(136,334,440)	(136,334,440)		(71,365,804)	(71,365,804)	
	ED-ID	(5,863,982)	(5,863,982)		(5,863,982)	(5,863,982)	(5,863,982)				(5,863,982)	(5,863,982)	(5,863,982)	
	ED-WA	(10,681,286)	(10,681,286)		(10,681,286)	(10,681,286)	(10,681,286)	(10,681,286)			(10,681,286)	(10,681,286)	(10,681,286)	
Total Electric Transmissic		(224,245,512)	(224,245,512)			(16,545,268)	(207,700,244)	(224,245,512)	(10,681,286)	(136,334,440)	(147,015,726)	(5,863,982)	(71,365,804)	(77,229,786)
Electric Distribution														
3	ED-AN	(215,296)	(215,296)			(215,296)	(215,296)		(149,377)	(149,377)		(65,919)	(65,919)	
	ED-ID	(225,192,099)	(225,192,099)		(225,192,099)	(225,192,099)	(225,192,099)				(225,192,099)	(225,192,099)	(225,192,099)	
	ED-WA	(358,839,418)	(358,839,418)		(358,839,418)	(358,839,418)	(358,839,418)	(358,839,418)			(358,839,418)	(358,839,418)	(358,839,418)	
Total Electric Distribution		(584,246,813)	(584,246,813)			(584,031,517)	(215,296)	(584,246,813)	(358,839,418)	(149,377)	(358,988,795)	(225,192,099)	(65,919)	(225,258,018)
Gas Underground Storage														
	GD-AN	(16,839,526)	(16,839,526)											
	GD-OR	(1,221,039)		(1,221,039)										
Total Gas Underground St		(18,060,565)		(1,221,039)										
Gas Distribution														
	GD-AN	(1,822,397)	(1,822,397)											
	GD-ID	(81,943,259)	(81,943,259)		(81,943,259)	(81,943,259)	(81,943,259)							
	GD-WA	(149,993,554)	(149,993,554)		(149,993,554)	(149,993,554)	(149,993,554)							
	GD-OR	(115,246,627)		(115,246,627)										
Total Gas Distribution		(349,005,837)		(233,759,210)		(115,246,627)								
General Plant														
4	ED-AN	(39,337,383)	(39,337,383)			(39,337,383)	(39,337,383)		(27,217,142)	(27,217,142)		(12,120,241)	(12,120,241)	
	ED-ID	(10,769,450)	(10,769,450)		(10,769,450)	(10,769,450)	(10,769,450)				(10,769,450)	(10,769,450)	(10,769,450)	
	ED-WA	(20,145,450)	(20,145,450)		(20,145,450)	(20,145,450)	(20,145,450)	(20,145,450)						
7,4	CD-AA	(72,813,209)	(51,390,107)	(14,936,173)	(6,486,929)	(51,390,107)	(51,390,107)		(35,556,301)	(35,556,301)		(15,833,806)	(15,833,806)	
9,4	CD-AN	(10,979,544)	(8,550,100)	(2,429,444)		(8,550,100)	(8,550,100)		(5,915,729)	(5,915,729)		(2,634,371)	(2,634,371)	
9	CD-ID	(6,271,414)	(4,883,738)	(1,387,676)		(4,883,738)	(4,883,738)				(4,883,738)	(4,883,738)	(4,883,738)	
9	CD-WA	(5,024,952)	(3,913,081)	(1,111,871)		(3,913,081)	(3,913,081)				(3,913,081)	(3,913,081)	(3,913,081)	
8	GD-AA	(1,979,269)		(1,381,055)	(598,214)									
	GD-AN	(3,234,757)		(3,234,757)										
	GD-ID	(2,050,689)		(2,050,689)										
	GD-WA	(8,285,823)		(8,285,823)										
	GD-OR	(4,795,545)		(4,795,545)										
Total General Plant		(185,687,485)	(138,989,309)	(34,817,488)	(11,880,688)	(39,711,719)	(99,277,590)	(138,989,309)	(24,058,531)	(68,689,172)	(92,747,703)	(15,653,188)	(30,588,418)	(46,241,606)
Total Accumulated Depr		(1,945,194,039)	(1,531,429,461)	(285,416,224)	(128,348,354)	(810,573,504)	(720,855,957)	(1,531,429,461)	(504,488,807)	(476,701,268)	(981,190,075)	(306,084,697)	(244,154,689)	(550,239,386)

Allocation Ratios:						Jurisdiction -			
Service -		Electric	Gas-North	Gas-South	1	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	69.382%	30.618%	
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-AAAMT-12A
For Twelve Months 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	(12,437,354)	(12,437,354)			(12,437,354)	(12,437,354)		(8,163,879)	(8,163,879)		(4,273,475)	(4,273,475)
1	Misc Intangible Plt (3030 ED-AN	(1,966,024)	(1,966,024)			(1,966,024)	(1,966,024)		(1,290,498)	(1,290,498)		(675,526)	(675,526)
Total Production/Transmission		(14,403,378)	(14,403,378)			(14,403,378)	(14,403,378)		(9,454,377)	(9,454,377)		(4,949,001)	(4,949,001)
Distribution													
	Franchises (302000) ED-WA	(227,885)	(227,885)			(227,885)	(227,885)	(227,885)		(227,885)			
	Misc Intangible Plt (3030 ED-WA	(46,332)	(46,332)			(46,332)	(46,332)	(46,332)		(46,332)			
Total Distribution		(274,217)	(274,217)			(274,217)	(274,217)	(274,217)		(274,217)			
General Plant - 303000													
7,4	CD-AA	(3,502,069)	(2,471,691)	(718,379)	(311,999)	(2,471,691)	(2,471,691)		(1,710,138)	(1,710,138)		(761,553)	(761,553)
9,1	CD-AN	(111,361)	(86,720)	(24,641)		(86,720)	(86,720)		(56,923)	(56,923)		(29,797)	(29,797)
	GD-ID	(108,757)		(108,757)									
	GD-WA	(228,579)		(228,579)									
	GD-OR	(100,641)			(100,641)								
Total General Plant - 303000		(4,051,407)	(2,558,411)	(1,080,356)	(412,640)	(2,558,411)	(2,558,411)		(1,767,061)	(1,767,061)		(791,350)	(791,350)
Miscellaneous IT Intangible Plant -3031XX													
7,4	CD-AA	(78,784,389)	(55,604,446)	(16,161,042)	(7,018,901)	(55,604,446)	(55,604,446)		(38,472,160)	(38,472,160)		(17,132,286)	(17,132,286)
9,4	CD-AN	(60,935)	(47,452)	(13,483)		(47,452)	(47,452)		(32,832)	(32,832)		(14,620)	(14,620)
9	CD-ID	(32,844)	(25,577)	(7,267)		(25,575)	(25,575)	2			(25,577)		(25,577)
9	CD-WA	(2,686,254)	(2,091,867)	(594,387)		(2,091,867)	(2,091,867)	(2,091,867)		(2,091,867)		0	0
4	ED-AN	(5,114,213)	(5,114,213)			(5,114,213)	(5,114,213)		(3,538,473)	(3,538,473)		(1,575,740)	(1,575,740)
	ED-ID	7	7			7	7				7		7
	ED-WA	(1,447,486)	(1,447,486)			(1,447,486)	(1,447,486)		(1,447,486)	(1,447,486)			
8	GD-AA	(575,198)		(401,350)	(173,848)								
	GD-AN	0		0									
	GD-OR	0			0								
Total Misc IT Intangible Plant - 3031XX		(88,701,312)	(64,331,034)	(17,177,529)	(7,192,749)	(60,766,111)	(60,766,111)		(42,043,465)	(42,043,465)		(18,722,646)	(18,722,646)
Gas Underground Storage													
	GD-AN	0		0									
Total Gas Underground Storage		0		0									
General Plant - 390200, 396200													
7,4	CD-AA	6	4	1	1				3	3		1	1
9	CD-ID	0	0	0		4	4				0		0
9	CD-WA	0	0	0				0					
4	ED-AN	(168,780)	(168,780)			(168,780)	(168,780)		(116,777)	(116,777)		(52,003)	(52,003)
	ED-WA	0	0					0					
	GD-WA	0		0									
	GD-OR	0			0								
Total General Plant - 390200, 396200		(168,774)	(168,776)	1	1	0	(168,776)	(168,776)	0	(116,774)	(116,774)	0	(52,002)
Total Accumulated Amortization		(107,599,088)	(81,735,816)	(18,257,884)	(7,605,388)	(3,839,138)	(77,896,676)	(81,735,814)	(3,813,568)	(53,381,677)	(57,195,247)	(25,570)	(24,514,999)

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-12A
For Twelve Months 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	503,380	118,327	362,279	22,774	503,380	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,771,691	0	0	0	0	2,771,691	0	0	0	2,771,691	0	0
99	GD-OR / AS	848,402	0	0	0	0	0	0	0	0	848,402	0	848,402
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	10,172,661	0	0	7,179,661	7,179,661	0	0	2,086,718	2,086,718	0	906,282	906,282
9	CD-WA / ID / AN	2,013,563	705,669	340,480	521,873	1,568,022	200,510	96,745	148,286	445,541	0	0	0
	TOTAL ACCOUNT	16,309,697	823,996	702,759	7,724,308	9,251,063	2,972,201	96,745	2,235,004	5,303,950	848,402	906,282	1,754,684
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,386,268	1,107,973	2,628,550	4,649,745	8,386,268	0	0	0	0	0	0	0
99	GD-WA / ID / AN	21,878,714	0	0	0	0	21,878,714	0	0	0	21,878,714	0	0
99	GD-OR / AS	3,776,416	0	0	0	0	0	0	0	0	3,776,416	0	3,776,416
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	113,185,531	0	0	79,884,084	79,884,084	0	0	23,217,748	23,217,748	0	10,083,699	10,083,699
9	CD-WA / ID / AN	30,280,764	9,534,240	5,753,337	8,292,962	23,580,539	2,709,079	1,634,766	2,356,380	6,700,225	0	0	0
	TOTAL ACCOUNT	177,507,693	10,642,213	8,381,887	92,826,791	111,850,891	24,587,793	1,634,766	25,574,128	51,796,687	3,776,416	10,083,699	13,860,115
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,104,476	243,879	2,957	1,857,640	2,104,476	0	0	0	0	0	0	0
99	GD-WA / ID / AN	889,782	0	0	0	0	889,782	0	0	0	889,782	0	0
99	GD-OR / AS	5,885	0	0	0	0	0	0	0	0	5,885	0	5,885
8	GD-AA	292,867	0	0	0	0	0	0	204,351	204,351	0	88,516	88,516
7	CD-AA	86,026,872	0	0	60,716,046	60,716,046	0	0	17,646,692	17,646,692	0	7,664,134	7,664,134
9	CD-WA / ID / AN	5,687,512	4,186,357	42,176	200,503	4,429,036	1,189,521	11,984	56,971	1,258,476	0	0	0
	TOTAL ACCOUNT	95,007,394	4,430,236	45,133	62,774,189	67,249,558	2,079,303	11,984	17,908,014	19,999,301	5,885	7,752,650	7,758,535
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,480,250	22,732,749	9,543,883	15,203,618	47,480,250	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,688,506	0	0	0	0	9,323,504	2,534,696	1,830,306	13,688,506	0	0	0
99	GD-OR / AS	3,947,326	0	0	0	0	0	0	0	0	3,947,326	0	3,947,326
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,315,864	0	0	5,163,391	5,163,391	0	0	1,500,703	1,500,703	0	651,770	651,770
9	CD-WA / ID / AN	6,738,056	1,954,321	797,465	2,495,341	5,247,127	555,305	226,593	709,031	1,490,929	0	0	0
	TOTAL ACCOUNT	79,216,952	24,687,070	10,341,348	22,862,350	57,890,768	9,878,809	2,761,289	4,072,800	16,712,898	3,947,326	665,960	4,613,286

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	389,242	1,375	1,888	385,979	389,242	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	5,001,478	247,450	174,215	3,473,136	3,894,801	70,311	49,502	986,864	1,106,677	0	0	
		TOTAL ACCOUNT	5,503,522	248,825	176,103	3,859,115	4,284,043	158,471	49,502	986,864	1,194,837	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,751,424	733,782	217,304	4,800,338	5,751,424	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,591,764	0	0	0	0	1,877,020	286,264	428,480	2,591,764	0	0	
99		GD-OR / AS	880,083	0	0	0	0	0	0	0	880,083	0	880,083	
8		GD-AA	4,971,465	0	0	0	0	0	0	3,468,889	3,468,889	0	1,502,576	
7		CD-AA	13,092,752	0	0	9,240,603	9,240,603	0	0	2,685,716	2,685,716	0	1,166,433	
9		CD-WA / ID / AN	1,161,839	9,378	756,312	139,069	904,759	2,665	214,900	39,515	257,080	0	0	
		TOTAL ACCOUNT	28,449,327	743,160	973,616	14,180,010	15,896,786	1,879,685	501,164	6,622,600	9,003,449	880,083	2,669,009	3,549,092
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	115,659	0	0	115,659	115,659	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	115,659	0	0	115,659	115,659	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,533,894	361,743	13,665	1,158,486	1,533,894	0	0	0	0	0	0	
99		GD-WA / ID / AN	130,631	0	0	0	0	35,776	0	94,855	130,631	0	0	
99		GD-OR / AS	42,477	0	0	0	0	0	0	0	42,477	0	42,477	
8		GD-AA	203,343	0	0	0	0	0	0	141,885	141,885	0	61,458	
7		CD-AA	1,555,973	0	0	1,098,174	1,098,174	0	0	319,177	319,177	0	138,622	
9		CD-WA / ID / AN	92	0	0	72	72	0	0	20	20	0	0	
		TOTAL ACCOUNT	3,466,410	361,743	13,665	2,256,732	2,632,140	35,776	0	555,937	591,713	42,477	200,080	242,557
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,992,481	13,988,510	9,495,210	8,508,761	31,992,481	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,074,149	0	0	0	0	2,405,875	847,685	820,589	4,074,149	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	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	1,413,892	252,374	373,745	474,921	1,101,040	71,710	106,197	134,945	312,852	0	0	
		TOTAL ACCOUNT	38,052,835	14,240,884	9,868,955	9,356,672	33,466,511	2,477,585	953,882	1,063,941	4,495,408	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	54,677,707	11,330,721	6,661,188	36,685,798	54,677,707	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,139,944	0	0	0	0	787,506	352,194	244	1,139,944	0	0	0
99	GD-OR / AS	1,134,091	0	0	0	0	0	0	0	0	1,134,091	0	1,134,091
8	GD-AA	716,031	0	0	0	0	0	0	499,618	499,618	0	216,413	216,413
7	CD-AA	55,246,686	0	0	38,992,006	38,992,006	0	0	11,332,753	11,332,753	0	4,921,927	4,921,927
9	CD-WA/ ID / AN	18,475,969	6,217,253	2,920,909	5,249,630	14,387,792	1,766,583	829,953	1,491,641	4,088,177	0	0	0
	TOTAL ACCOUNT	131,390,428	17,547,974	9,582,097	80,927,434	108,057,505	2,554,089	1,182,147	13,324,256	17,060,492	1,134,091	5,138,340	6,272,431
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	191,850	0	6,846	185,004	191,850	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	597,118	0	0	421,434	421,434	0	0	122,487	122,487	0	53,197	53,197
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	799,908	0	13,522	606,438	619,960	0	1,897	122,487	124,384	2,367	53,197	55,564
	TOTAL GENERAL PLANT	575,819,825	73,726,101	40,099,085	297,489,698	411,314,884	46,623,712	7,193,376	72,466,031	126,283,119	10,705,523	27,516,299	38,221,822

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 INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,976,183	479,443	0	10,496,740	10,976,183	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,801,863	0	0	0	0	1,022,566	779,297	0	1,801,863	0	0	
99		GD-OR / AS	425,291	0	0	0	0	0	0	0	0	425,291	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,862,848	0	0	6,961,001	6,961,001	0	0	2,023,166	2,023,166	0	878,681	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,260,243	479,443	0	17,608,860	18,088,303	1,022,566	779,297	2,066,105	3,867,968	425,291	878,681	1,303,972
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,354,193	1,540,202	(42)	13,814,033	15,354,193	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	698,310	0	0	0	0	0	0	487,253	487,253	0	211,057	
7		CD-AA	104,156,543	0	0	73,511,605	73,511,605	0	0	21,365,632	21,365,632	0	9,279,306	
9		CD-WA / ID / AN	446,488	(16)	32,695	315,015	347,694	(5)	9,290	89,509	98,794	0	0	
		TOTAL ACCOUNT	120,655,534	1,540,186	32,653	87,640,653	89,213,492	(5)	9,290	21,942,394	21,951,679	0	9,490,363	9,490,363
	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	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	40,299
	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-12A
For Twelve Months 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	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	62,690	62,690	0	0	62,690	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,104,653	0	0	1,485,422	1,485,422	0	0	431,727	431,727	0	187,504	187,504
9		CD-WA / ID / AN	18,426,841	14,349,534	0	0	14,349,534	4,077,307	0	0	4,077,307	0	0	0
		TOTAL ACCOUNT	20,594,184	14,412,224	0	1,485,422	15,897,646	4,077,307	0	431,727	4,509,034	0	187,504	187,504
		TOTAL	296,070,234	16,431,853	32,653	199,587,544	216,052,050	5,099,868	788,587	51,427,185	57,315,640	425,291	22,277,253	22,702,544

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended 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	(86,277,772)	(60,893,126)	(17,698,159)	(7,686,487)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919	CD-AA	(1,466,729)	(1,035,188)	(300,870)	(130,671)
7	283750	CD-AA	(225,568)	(159,201)	(46,271)	(20,096)
		Total	<u>(88,751,454)</u>	<u>(62,696,003)</u>	<u>(18,218,197)</u>	<u>(7,837,254)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-12A

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	3,659,346	3,659,346	0	0	0	0	3,659,346
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	21	21	0	0	0	0	21
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,145)	(3,145)	0	0	0	0	(3,145)
7/4	154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,956,710	23,112,897	0	71,069,607	44,462,479	21,391,932	3,494,231	1,720,965	0
TOTAL		47,956,710	23,112,897	3,656,266	74,725,873	44,462,479	21,391,932	3,494,231	1,720,965	3,656,266

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%