

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,586,218	115,444,795	61,141,423
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,586,218	115,444,795	61,141,423
E-APL	Electric Net Rate Base	2,616,185,347	1,766,044,130	850,141,217
	RATE OF RETURN	6.750%	6.537%	7.192%

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
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers Percent	12-01-2019 thru 12-31-2019	392,987 100.000%	257,394 65.497%	135,593 34.503%
3	E-OPS	Direct Distribution Operating Expense Percent	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: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended December 31, 2019 Ending Balance Basis			

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		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-12E
For Twelve Months Ended December 31, 2019			
Ending Balance 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	12-01-2019 thru 12-31-2019	1,265,120,551	874,123,710	390,996,841	
		Percent		100.000%	69.094%	30.906%	
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
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	12-01-2019 thru 12-31-2019	3,162,319,124 100.000%	2,137,786,530 67.602%	1,024,532,594 32.398%
13	E-PLT	Net Electric General Plant Percent	12-01-2019 thru 12-31-2019	282,790,569 100.000%	194,474,065 68.770%	88,316,504 31.230%
14		Net Allocated Schedule M's Percent	01-01-2019 thru 12-31-2019	-113,402,349 100.000%	-76,824,229 67.745%	-36,578,120 32.255%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended December 31, 2019		
Ending Balance 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-12E
For Twelve Months Ended December 31, 2019		
Ending Balance 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-12E
For Twelve Months Ended December 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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		
Ending Balance 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-12E
For Twelve Months Ended December 31, 2019		
Ending Balance 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	118,128	118,128	0	62,228
2	902000	Meter Reading Expenses	2,652,531	216,144	2,868,675	2,415,962	141,568	2,557,530	236,569	74,576
2	903XXX	Customer Records & Collection Expenses	2,764,015	7,792,458	10,556,473	1,855,153	5,103,826	6,958,979	908,862	2,688,632
2	904000	Uncollectible Accounts	0	208,808	208,808	0	136,763	136,763	0	72,045
2	905000	Misc Customer Accounts	0	215,459	215,459	0	141,119	141,119	0	74,340
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,416,546	8,613,225	14,029,771	4,271,115	5,641,404	9,912,519	1,145,431	2,971,821
CUSTOMER SERVICE & INFO EXPENSES:										
E-908	908XXX	Customer Assistance Expenses	37,639,779	221,232	37,861,011	27,252,986	144,900	27,397,886	10,386,793	76,332
2	909000	Advertising	61,861	1,197,487	1,259,348	61,861	784,318	846,179	0	413,169
2	910000	Misc Customer Service & Info Exp	0	274,613	274,613	0	179,863	179,863	0	94,750
TOTAL CUSTOMER SERVICE & INFO EXP			37,701,640	1,693,332	39,394,972	27,314,847	1,109,081	28,423,928	10,386,793	584,251
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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For Twelve Months Ended December 31, 2019		
Ending Balance 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	929,274	1,115,692	148,445	628,208	776,653	37,973	301,066
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)	44,828,160	37,041,974	(4,421,873)	31,001,138	26,579,265	(3,364,313)	13,827,022
		TOTAL ADMIN & GENERAL EXPENSES	(1,790,626)	119,830,403	118,039,777	(306,706)	82,766,159	82,459,453	(1,483,920)	37,064,244
		TOTAL EXPENSES BEFORE FIT	187,738,089	595,710,097	783,448,186	138,454,077	395,505,174	533,959,251	49,284,012	200,204,923
		NET OPERATING INCOME (LOSS) BEFORE FIT			196,867,702			127,498,729		
E-FIT		FEDERAL INCOME TAX			9,304,885			4,528,683		
E-FIT		DEFERRED FEDERAL INCOME TAX			11,461,387			7,843,466		
E-FIT		AMORTIZED ITC			(484,788)			(318,215)		
		ELECTRIC NET OPERATING INCOME (LOSS)			176,586,218			115,444,795		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers	100.000%	65.497%	34.503%
E-ALL	3	Direct Distribution Operating Expense	100.000%	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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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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For Twelve Months Ended December 31, 2019		
Ending Balance 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>

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	*****

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:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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-12E
For Twelve Months Ended December 31, 2019		
Ending Balance Basis		*****

Ref/Basis	Account	Description	Total
		CUSTOMER ACCOUNTS EXPENSES:	
2	901000	Supervision	62,228
2	902000	Meter Reading Expenses	311,145
2	903XXX	Customer Records & Collection Expenses	3,597,494
2	904000	Uncollectible Accounts	72,045
2	905000	Misc Customer Accounts	74,340
		TOTAL CUSTOMER ACCOUNTS EXPENSES	4,117,252
		CUSTOMER SERVICE & INFO EXPENSES:	
E-908	908XXX	Customer Assistance Expenses	10,463,125
2	909000	Advertising	413,169
2	910000	Misc Customer Service & Info Exp	94,750
		TOTAL CUSTOMER SERVICE & INFO EXP	10,971,044
		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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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	339,039
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>10,462,709</u>
		TOTAL ADMIN & GENERAL EXPENSES	<u>35,580,324</u>
		TOTAL EXPENSES BEFORE FIT	<u>249,488,935</u>
		NET OPERATING INCOME (LOSS) BEFORE FIT	69,368,973
E-FIT		FEDERAL INCOME TAX	4,776,202
E-FIT		DEFERRED FEDERAL INCOME TAX	3,617,921
E-FIT		AMORTIZED ITC	(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)	<u>61,141,423</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER REVENUE
For Twelve Months Ended December 31, 2019
Ending Balance Basis

Report ID:
E-456-12E

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-555-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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-557-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	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-908-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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	144,900	385,711	74,900	76,332	151,232
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	144,900	27,397,886	10,386,793	76,332	10,463,125

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2019 Ending Balance 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	2,616,185,347	1,766,044,130	850,141,217
	Interest Deduction for FIT Calculation	71,538,954	48,389,609	23,149,345
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2019 Ending Balance 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	380,598,999	189,338,932
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,702,721	89,449,161	44,253,560
E-OTX	Less: Taxes Other than FIT	79,807,534	63,911,091	15,896,443
	Net Operating Income Before FIT	196,867,702	127,498,729	69,368,973
E-INT	Less: Interest Expense	71,538,954	48,389,609	23,149,345
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	(82,086,139)	(57,696,155)	(24,389,984)
	Taxable Net Operating Income	44,308,975	21,565,157	22,743,818
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	9,304,885	4,528,683	4,776,202
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	9,304,885	4,528,683	4,776,202
E-DTE	Deferred FIT	11,461,387	7,843,466	3,617,921
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)
	Total Net FIT/Deferred FIT	20,281,484	12,053,934	8,227,550

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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	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	4,907,300	4,907,300	0	2,351,805	2,351,805
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	879,286	879,286	0	594,415	594,415	0	284,871	284,871
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	(33,823)	(33,823)	0	(22,865)	(22,865)	0	(10,958)	(10,958)
12	997016 Redemption Expense Amortization	0	946,589	946,589	0	639,913	639,913	0	306,676	306,676
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	1,122,703	1,122,703	0	758,970	758,970	0	363,733	363,733
99	997024 Kettle Falls Disallowance	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0
12	997027 Uncollectibles	0	(1,986,503)	(1,986,503)	0	(1,342,916)	(1,342,916)	0	(643,587)	(643,587)
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	(5,006,106)	(5,006,106)	0	(2,399,157)	(2,399,157)
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	171,962	171,962	0	82,412	82,412
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	(123,268,881)	(123,268,881)	0	(59,076,140)	(59,076,140)
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	597,660	749,778	30,975	286,426	317,401
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	3,950,132	3,950,132	0	1,893,085	1,893,085
12	997081 Deferred Compensation	0	673,342	673,342	0	455,193	455,193	0	218,149	218,149
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	292,820	292,820	0	140,333	140,333
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	22,119	22,119	0	10,600	10,600
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997099 Kettle Falls Diesel Leak	0	184,638	184,638	0	124,819	124,819	0	59,819	59,819
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	(21,903,048)	(21,903,048)	0	(10,496,952)	(10,496,952)
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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(7,933,699)	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	(164,564)	(164,564)	0	(78,867)	(78,867)
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	462,730	462,730	0	312,815	312,815	0	149,915	149,915
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	2,038,077	2,038,077	0	976,740	976,740
99	997120 Transportation Tax Disallowance	0	53,809	53,809	0	36,376	36,376	0	17,433	17,433
	TOTAL SCHEDULE M ADJUSTMENTS	57,142,765	(113,402,351)	(82,086,139)	19,128,073	(76,824,228)	(57,696,155)	12,188,139	(36,578,123)	(24,389,984)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.602%	32.398%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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	3,583,711	3,583,711	0	1,717,480	1,717,480
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	3,583,711	8,448,784	2,092,333	1,717,480	3,809,813
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(282,378)	(282,378)	0	(190,893)	(190,893)	0	(91,485)	(91,485)
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)	(190,893)	(605,318)	(100,407)	(91,485)	(191,892)
		Total Deferred Federal Income Tax Expense	6,442,574	5,018,813	11,461,387	4,450,648	3,392,818	7,843,466	1,991,926	1,625,995	3,617,921

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.602%	32.398%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	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
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,950,000	7,950,000	0	5,218,380	5,218,380	0	2,731,620	2,731,620
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	1,113,824	1,113,824	0	731,114	731,114	0	382,710	382,710
1	182381	CDA Settlement Past Storage	0	30,095,748	30,095,748	0	19,754,849	19,754,849	0	10,340,899	10,340,899
1	302000	Franchises & Consents	324,636	44,049,218	44,373,854	324,636	28,913,907	29,238,543	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	14,923,036	15,242,752	319,716	9,951,346	10,271,062	0	4,971,690	4,971,690
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	(50,921)	96,986,936	96,936,015	(81,718)	67,104,291	67,022,573	30,797	29,882,645	29,913,442
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,837	145,837	0	100,903	100,903	0	44,934	44,934
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	49,238,107	49,238,107	0	21,926,539	21,926,539
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	20,511,902	20,511,902	0	14,191,980	14,191,980	0	6,319,922	6,319,922
4	303121	Misc Intangible Plant-AMI Software	15,343,335	980,335	16,323,670	15,343,335	678,284	16,021,619	0	302,051	302,051
TOTAL INTANGIBLE PLANT			15,936,766	289,921,482	305,858,248	15,905,969	197,195,961	213,101,930	30,797	92,725,521	92,756,318
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	111,103,126	28,571,993	139,675,119	72,606,530	18,754,656	91,361,186	38,496,596	9,817,337	48,313,933
1	312000	Boiler Plant	146,113,671	46,561,688	192,675,359	95,490,029	30,563,092	126,053,121	50,623,642	15,998,596	66,622,238
1	313000	Generators	8,179	0	8,179	5,248	0	5,248	2,931	0	2,931
1	314000	Turbogenerator Units	38,673,707	18,564,397	57,238,104	25,268,266	12,185,670	37,453,936	13,405,441	6,378,727	19,784,168
1	315000	Accessory Electric Equipment	17,334,126	12,228,021	29,562,147	11,328,133	8,026,473	19,354,606	6,005,993	4,201,548	10,207,541
1	316000	Miscellaneous Power Plant Equipment	14,119,908	2,504,682	16,624,590	9,227,415	1,644,073	10,871,488	4,892,493	860,609	5,753,102
TOTAL STEAM PRODUCTION PLANT			327,352,717	112,009,253	439,361,970	213,925,621	73,522,873	287,448,494	113,427,096	38,486,380	151,913,476
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	42,018,931	42,018,931	0	21,995,285	21,995,285
1	331XXX	Structures & Improvements	0	97,062,406	97,062,406	0	63,711,763	63,711,763	0	33,350,643	33,350,643
1	332XXX	Reservoirs, Dams, & Waterways	0	192,694,992	192,694,992	0	126,484,993	126,484,993	0	66,209,999	66,209,999
1	333000	Waterwheels, Turbines, & Generators	0	234,159,744	234,159,744	0	153,702,456	153,702,456	0	80,457,288	80,457,288
1	334000	Accessory Electric Equipment	0	69,790,230	69,790,230	0	45,810,307	45,810,307	0	23,979,923	23,979,923
1	335XXX	Miscellaneous Power Plant Equipment	0	15,184,489	15,184,489	0	9,967,099	9,967,099	0	5,217,390	5,217,390
1	336000	Roads, Railroads, & Bridges	0	3,649,924	3,649,924	0	2,395,810	2,395,810	0	1,254,114	1,254,114
TOTAL HYDRAULIC PRODUCTION PLANT			0	676,556,001	676,556,001	0	444,091,359	444,091,359	0	232,464,642	232,464,642
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	17,169,410	17,169,410	0	11,270,001	11,270,001	0	5,899,409	5,899,409
1	342000	Fuel Holders, Producers, & Accessories	0	21,390,355	21,390,355	0	14,040,629	14,040,629	0	7,349,726	7,349,726
1	343000	Prime Movers	0	23,507,372	23,507,372	0	15,430,239	15,430,239	0	8,077,133	8,077,133
1	344000	Generators	0	221,453,752	221,453,752	0	145,362,243	145,362,243	0	76,091,509	76,091,509
1	344010	Generators - Solar	0	172,151	172,151	0	113,000	113,000	0	59,151	59,151
1	345000	Accessory Electric Equipment	0	22,318,081	22,318,081	0	14,649,588	14,649,588	0	7,668,493	7,668,493
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	1,702,920	1,702,920	0	1,117,797	1,117,797	0	585,123	585,123
TOTAL OTHER PRODUCTION PLANT			0	308,652,419	308,652,419	0	202,599,448	202,599,448	0	106,052,971	106,052,971
TOTAL PRODUCTION PLANT			327,352,717	1,097,217,673	1,424,570,390	213,925,621	720,213,680	934,139,301	113,427,096	377,003,993	490,431,089

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	29,087,396	29,715,754	410,632	19,092,967	19,503,599	217,726	9,994,429	10,212,155
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(8,519)	25,389,479	25,380,960	(8,705)	16,665,654	16,656,949	186	8,723,825	8,724,011
1	353XXX	Station Equipment	12,056,103	274,642,242	286,698,345	7,874,432	180,275,168	188,149,600	4,181,671	94,367,074	98,548,745
1	354000	Towers & Fixtures	15,993,547	1,167,384	17,160,931	10,451,788	766,271	11,218,059	5,541,759	401,113	5,942,872
1	355000	Poles & Fixtures	4,595	278,805,445	278,810,040	2,718	183,007,894	183,010,612	1,877	95,797,551	95,799,428
1	356000	Overhead Conductors & Devices	12,525,226	146,120,373	158,645,599	8,184,656	95,913,413	104,098,069	4,340,570	50,206,960	54,547,530
1	357000	Underground Conduit	0	3,253,240	3,253,240	0	2,135,427	2,135,427	0	1,117,813	1,117,813
1	358000	Underground Conductors & Devices	0	2,603,184	2,603,184	0	1,708,730	1,708,730	0	894,454	894,454
1	359000	Roads & Trails	78,834	2,028,771	2,107,605	51,518	1,331,685	1,383,203	27,316	697,086	724,402
TOTAL TRANSMISSION PLANT			41,278,144	763,097,514	804,375,658	26,967,039	500,897,209	527,864,248	14,311,105	262,200,305	276,511,410
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,760,055	0	7,760,055	6,289,501	0	6,289,501	1,470,554	0	1,470,554
99	360400	Land Easements	3,702,887	0	3,702,887	1,219,258	0	1,219,258	2,483,629	0	2,483,629
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	33,569,430	0	33,569,430	26,774,744	0	26,774,744	6,794,686	0	6,794,686
3	362000	Station Equipment	143,948,946	2,969,472	146,918,418	98,746,875	2,060,279	100,807,154	45,202,071	909,193	46,111,264
99	363000	Energy Storage Equipment	2,466,982	0	2,466,982	2,466,982	0	2,466,982	0	0	0
99	364000	Poles, Towers, & Fixtures	435,994,120	0	435,994,120	284,149,977	0	284,149,977	151,844,143	0	151,844,143
99	365000	Overhead Conductors & Devices	280,556,354	0	280,556,354	179,737,911	0	179,737,911	100,818,443	0	100,818,443
99	366000	Underground Conduit	123,602,279	0	123,602,279	80,431,406	0	80,431,406	43,170,873	0	43,170,873
99	367000	Underground Conductors & Devices	219,829,217	0	219,829,217	145,738,482	0	145,738,482	74,090,735	0	74,090,735
99	368000	Line Transformers	280,687,829	0	280,687,829	193,792,183	0	193,792,183	86,895,646	0	86,895,646
99	369XXX	Services	180,416,292	0	180,416,292	118,689,549	0	118,689,549	61,726,743	0	61,726,743
99	371XXX	Installations on Customers' Premises	2,115,566	0	2,115,566	2,115,566	0	2,115,566	0	0	0
99	370XXX	Meters	72,897,439	0	72,897,439	48,908,608	0	48,908,608	23,988,831	0	23,988,831
99	373XXX	Street Light & Signal Systems	65,814,735	0	65,814,735	42,568,607	0	42,568,607	23,246,128	0	23,246,128
TOTAL DISTRIBUTION PLANT			1,853,729,981	2,969,472	1,856,699,453	1,231,629,649	2,060,279	1,233,689,928	622,100,332	909,193	623,009,525
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,516,394	8,886,963	10,403,357	813,635	6,148,801	6,962,436	702,759	2,738,162	3,440,921
4	390XXX	Structures & Improvements	19,026,099	101,896,826	120,922,925	10,566,053	70,501,395	81,067,448	8,460,046	31,395,431	39,855,477
4	391XXX	Office Furniture & Equipment	4,253,561	62,746,663	67,000,224	4,228,925	43,413,789	47,642,714	24,636	19,332,874	19,357,510
4	392XXX	Transportation Equipment	36,729,579	23,791,101	60,520,680	25,821,712	16,460,825	42,282,537	10,907,867	7,330,276	18,238,143
4	393000	Stores Equipment	432,376	3,783,619	4,215,995	256,204	2,617,848	2,874,052	176,172	1,165,771	1,341,943
4	394000	Tools, Shop & Garage Equipment	1,776,937	14,625,413	16,402,350	788,398	10,119,177	10,907,575	988,539	4,506,236	5,494,775
4	394100	Electric Charging Stations	0	116,805	116,805	0	80,816	80,816	0	35,989	35,989
4	395XXX	Laboratory Equipment	424,871	2,483,886	2,908,757	411,291	1,718,576	2,129,867	13,580	765,310	778,890
4	396XXX	Power Operated Equipment	24,012,981	9,324,864	33,337,845	14,111,718	6,451,780	20,563,498	9,901,263	2,873,084	12,774,347
4	397XXX	Communications Equipment	26,738,466	77,973,561	104,712,027	17,796,525	53,949,127	71,745,652	8,941,941	24,024,434	32,966,375
4	398000	Miscellaneous Equipment	13,522	622,494	636,016	0	430,697	430,697	13,522	191,797	205,319
TOTAL GENERAL PLANT			114,924,786	306,252,195	421,176,981	74,794,461	211,892,831	286,687,292	40,130,325	94,359,364	134,489,689
TOTAL PLANT IN SERVICE			2,353,222,394	2,459,458,336	4,812,680,730	1,563,222,739	1,632,259,960	3,195,482,699	789,999,655	827,198,376	1,617,198,031

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended December 31, 2019
Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(243,364,865)	(70,923,167)	(314,288,032)	(158,051,211)	(46,553,967)	(204,605,178)	(85,313,654)	(24,369,200)	(109,682,854)
E-ADEP		Hydro Production Plant	0	(144,718,722)	(144,718,722)	0	(94,993,369)	(94,993,369)	0	(49,725,353)	(49,725,353)
E-ADEP		Other Production Plant	0	(138,654,156)	(138,654,156)	0	(91,012,588)	(91,012,588)	0	(47,641,568)	(47,641,568)
E-ADEP		Transmission Plant	(23,829,172)	(206,528,585)	(230,357,757)	(15,221,365)	(135,565,363)	(150,786,728)	(8,607,807)	(70,963,222)	(79,571,029)
E-ADEP		Distribution Plant	(591,333,631)	(245,271)	(591,578,902)	(359,396,044)	(170,174)	(359,566,218)	(231,937,587)	(75,097)	(232,012,684)
E-ADEP		General Plant	(40,631,178)	(97,755,234)	(138,386,412)	(24,577,358)	(67,635,869)	(92,213,227)	(16,053,820)	(30,119,365)	(46,173,185)
		TOTAL ACCUMULATED DEPRECIATION	(899,158,846)	(658,825,135)	(1,557,983,981)	(557,245,978)	(435,931,330)	(993,177,308)	(341,912,868)	(222,893,805)	(564,806,673)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,964,851)	(14,964,851)	0	(9,822,928)	(9,822,928)	0	(5,141,923)	(5,141,923)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(245,132)	0	(245,132)	(245,132)	0	(245,132)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,767,984)	(2,767,984)	0	(1,911,928)	(1,911,928)	0	(856,056)	(856,056)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,540,372)	(70,667,422)	(74,207,794)	(3,512,040)	(48,894,083)	(52,406,123)	(28,332)	(21,773,339)	(21,801,671)
E-AAAMT		General Plant - 390200, 396200	0	(191,857)	(191,857)	0	(132,744)	(132,744)	0	(59,113)	(59,113)
		TOTAL ACCUMULATED AMORTIZATION	(3,785,504)	(88,592,114)	(92,377,618)	(3,757,172)	(60,761,683)	(64,518,855)	(28,332)	(27,830,431)	(27,858,763)
		TOTAL ACCUMULATED DEPR/AMORT	(902,944,350)	(747,417,249)	(1,650,361,599)	(561,003,150)	(496,693,013)	(1,057,696,163)	(341,941,200)	(250,724,236)	(592,665,436)
		NET ELECTRIC UTILITY PLANT before ADFIT	1,450,278,044	1,712,041,087	3,162,319,131	1,002,219,589	1,135,566,947	2,137,786,536	448,058,455	576,474,140	1,024,532,595
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	114,517	114,517	0	75,169	75,169	0	39,348	39,348
12		ADFIT - Electric Plant In Service (282900)	0	(555,563,633)	(555,563,633)	0	(375,572,127)	(375,572,127)	0	(179,991,506)	(179,991,506)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,318,270)	(61,318,270)	0	(42,425,498)	(42,425,498)	0	(18,892,772)	(18,892,772)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,420,886)	(1,420,886)	0	(983,097)	(983,097)	0	(437,789)	(437,789)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(6,595)	(6,595)	0	(4,563)	(4,563)	0	(2,032)	(2,032)
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	(6,320,107)	(6,320,107)	0	(4,148,518)	(4,148,518)	0	(2,171,589)	(2,171,589)
1		ADFIT - CDA Settlement Costs (283333)	0	256,108	256,108	0	168,109	168,109	0	87,999	87,999
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,182,863)	(1,182,863)	0	(799,639)	(799,639)	0	(383,224)	(383,224)
		TOTAL ACCUMULATED DFIT	0	(625,441,729)	(625,441,729)	0	(423,690,164)	(423,690,164)	0	(201,751,565)	(201,751,565)
		NET ELECTRIC UTILITY PLANT	1,450,278,044	1,086,599,358	2,536,877,402	1,002,219,589	711,876,783	1,714,096,372	448,058,455	374,722,575	822,781,030

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)	100.000%	67.602%	32.398%
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
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,450,278,044	1,086,599,358	2,536,877,402	#####	711,876,783	1,714,096,372	448,058,455	374,722,575	822,781,030
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	6,144,159	30,372,600	36,516,759	4,879,024	21,014,498	25,893,522	1,265,135	9,358,102	10,623,237
4	Accumulated Amortization - AFUDC (182318)	(882,731)	(3,708,358)	(4,591,089)	(681,199)	(2,565,776)	(3,246,975)	(201,532)	(1,142,582)	(1,344,114)
99	Colstrip 3 AFUDC Reallocation	0	0	0	0	0	0	0	0	0
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,268,547)	0	(3,268,547)	(1,047,513)	0	(1,047,513)	(2,221,034)	0	(2,221,034)
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)	1,879,535	0	1,879,535	0	0	0	1,879,535	0	1,879,535
99	ADFIT - Boulder Park Disallowed (190040)	151,297	0	151,297	0	0	0	151,297	0	151,297
99	Investment in WNP3 Exchange Power (124900, 12493C)	0	0	0	0	0	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	139,441	0	139,441	139,441	0	139,441	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(11,327,198)	0	(11,327,198)	(11,327,198)	0	(11,327,198)	0	0	0
99	CDA Lake Settlement - ID (186382)	23,231	0	23,231	0	0	0	23,231	0	23,231
99	ADFIT - CDA Lake Settlement - Direct (283382)	(34,162)	0	(34,162)	(29,283)	0	(29,283)	(4,879)	0	(4,879)
99	CDA CDR Fund - Direct (182324)	10,143	0	10,143	10,143	0	10,143	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	71,209	0	71,209	66,861	0	66,861	4,348	0	4,348
99	ADFIT - Spokane River Relicensing (283322)	(14,940)	0	(14,940)	(14,030)	0	(14,030)	(910)	0	(910)
99	Spokane River PM&Es (182323)	62,703	0	62,703	42,457	0	42,457	20,246	0	20,246
99	ADFIT - Spokane River PM&Es (283323)	(13,182)	0	(13,182)	(8,930)	0	(8,930)	(4,252)	0	(4,252)
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)	(2,083,490)	0	(2,083,490)	(826,598)	0	(826,598)	(1,256,892)	0	(1,256,892)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(5,896,615)	0	(5,896,615)	0	0	0	(5,896,615)	0	(5,896,615)
99	Colstrip-Regulatory Asset (182327)	2,285,858	0	2,285,858	0	0	0	2,285,858	0	2,285,858
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,054,422	0	1,054,422	0	0	0	1,054,422	0	1,054,422
99	Colstrip Reg Asset ADFIT (283376)	(296,163)	0	(296,163)	0	0	0	(296,163)	0	(296,163)
99	Colstrip ARO (317000P)	5,787,542	0	5,787,542	0	0	0	5,787,542	0	5,787,542
99	Colstrip ARO A/D (317000A)	(390,405)	0	(390,405)	0	0	0	(390,405)	0	(390,405)
99	Colstrip ARO Liability (230027)	(6,263,628)	0	(6,263,628)	0	0	0	(6,263,628)	0	(6,263,628)
99	Colstrip ARO ADFIT (190376)	1,315,362	0	1,315,362	0	0	0	1,315,362	0	1,315,362
99	Colstrip ARO ADFIT (283377)	(1,019,199)	0	(1,019,199)	0	0	0	(1,019,199)	0	(1,019,199)
99	Customer Deposits (235199)	(2,112,131)	0	(2,112,131)	(2,112,131)	0	(2,112,131)	0	0	0
C-WKC	Working Capital	66,395,196	0	66,395,196	43,296,993	0	43,296,993	23,098,203	0	23,098,203
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	52,643,703	26,664,242	79,307,945	33,499,036	18,448,722	51,947,758	19,144,667	8,215,520	27,360,187
	NET RATE BASE	1,502,921,747	1,113,263,600	2,616,185,347	#####	730,325,505	1,766,044,130	467,203,122	382,938,095	850,141,217

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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	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			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
Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	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		326,011	326,011	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		14,607,504	14,607,504	6,504,962	6,504,962	
9,4		CD-AN	86,219	67,141	19,078			67,141	67,141		46,454	46,454	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	2,884,117			0		
4		ED-AN	2,727,532	2,727,532				2,727,532	2,727,532		1,887,152	1,887,152	840,380	840,380	
		ED-ID	(32)	(32)			(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	3,111,915	16,541,110	19,653,025	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)		(19)	(19)	(8)	(8)	
4		ED-AN	47,466	47,466				47,466	47,466		32,841	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	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	3,141,934	17,649,215	20,791,149	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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,923,167)	(70,923,167)			(70,923,167)	(70,923,167)		(46,553,967)	(46,553,967)		(24,369,200)	(24,369,200)	
	Steam (ED-ID)	(85,313,654)	(85,313,654)		(85,313,654)	(85,313,654)	(85,313,654)				(85,313,654)		(85,313,654)	
	Steam (ED-WA)	(158,051,211)	(158,051,211)		(158,051,211)	(158,051,211)	(158,051,211)			(158,051,211)				
1	Hydro (ED-AN)	(144,718,722)	(144,718,722)		(144,718,722)	(144,718,722)	(144,718,722)		(94,993,369)	(94,993,369)		(49,725,353)	(49,725,353)	
1	Other (ED-AN)	(138,654,156)	(138,654,156)		(138,654,156)	(138,654,156)	(138,654,156)		(91,012,588)	(91,012,588)		(47,641,568)	(47,641,568)	
Total Electric Production		(597,660,910)	(597,660,910)		(243,364,865)	(354,296,045)	(597,660,910)		(158,051,211)	(232,559,924)	(390,611,135)	(85,313,654)	(121,736,121)	(207,049,775)
Electric Transmission														
1	ED-AN	(206,528,585)	(206,528,585)			(206,528,585)	(206,528,585)		(135,565,363)	(135,565,363)		(70,963,222)	(70,963,222)	
	ED-ID	(8,607,807)	(8,607,807)		(8,607,807)	(8,607,807)	(8,607,807)				(8,607,807)		(8,607,807)	
	ED-WA	(15,221,365)	(15,221,365)		(15,221,365)	(15,221,365)	(15,221,365)			(15,221,365)				
Total Electric Transmissic		(230,357,757)	(230,357,757)		(23,829,172)	(206,528,585)	(230,357,757)		(15,221,365)	(135,565,363)	(150,786,728)	(8,607,807)	(70,963,222)	(79,571,029)
Electric Distribution														
3	ED-AN	(245,271)	(245,271)			(245,271)	(245,271)		(170,174)	(170,174)		(75,097)	(75,097)	
	ED-ID	(231,937,587)	(231,937,587)		(231,937,587)	(231,937,587)	(231,937,587)				(231,937,587)		(231,937,587)	
	ED-WA	(359,396,044)	(359,396,044)		(359,396,044)	(359,396,044)	(359,396,044)			(359,396,044)				
Total Electric Distribution		(591,578,902)	(591,578,902)		(591,333,631)	(245,271)	(591,578,902)		(359,396,044)	(170,174)	(359,566,218)	(231,937,587)	(75,097)	(232,012,684)
Gas Underground Storage														
	GD-AN	(17,164,639)	(17,164,639)											
	GD-OR	(1,278,494)		(1,278,494)		(1,278,494)								
Total Gas Underground St		(18,443,133)		(17,164,639)		(1,278,494)								
Gas Distribution														
	GD-AN	(1,851,025)	(1,851,025)											
	GD-ID	(84,409,225)	(84,409,225)											
	GD-WA	(148,582,541)	(148,582,541)											
	GD-OR	(118,309,508)		(118,309,508)										
Total Gas Distribution		(353,152,299)		(234,842,791)		(118,309,508)								
General Plant														
4	ED-AN	(36,886,590)	(36,886,590)			(36,886,590)	(36,886,590)		(25,521,463)	(25,521,463)		(11,365,127)	(11,365,127)	
	ED-ID	(11,033,253)	(11,033,253)		(11,033,253)	(11,033,253)	(11,033,253)				(11,033,253)		(11,033,253)	
	ED-WA	(20,166,923)	(20,166,923)		(20,166,923)	(20,166,923)	(20,166,923)				(20,166,923)		(20,166,923)	
7,4	CD-AA	(77,873,661)	(54,961,673)	(15,974,224)	(6,937,764)	(54,961,673)	(54,961,673)		(38,027,432)	(38,027,432)		(16,934,241)	(16,934,241)	
9,4	CD-AN	(7,585,390)	(5,906,971)	(1,678,419)		(5,906,971)	(5,906,971)		(4,086,974)	(4,086,974)		(1,819,997)	(1,819,997)	
9	CD-ID	(6,447,122)	(5,020,567)	(1,426,555)		(5,020,567)	(5,020,567)				(5,020,567)		(5,020,567)	
9	CD-WA	(5,663,626)	(4,410,435)	(1,253,191)		(4,410,435)	(4,410,435)			(4,410,435)				
8	GD-AA	(1,918,654)		(1,338,760)	(579,894)									
	GD-AN	(3,336,979)		(3,336,979)										
	GD-ID	(2,124,861)		(2,124,861)										
	GD-WA	(9,074,899)		(9,074,899)										
	GD-OR	(4,994,935)		(4,994,935)										
Total General Plant		(187,106,893)	(138,386,412)	(36,207,888)	(12,512,593)	(40,631,178)	(97,755,234)	(138,386,412)	(24,577,358)	(67,635,869)	(92,213,227)	(16,053,820)	(30,119,365)	(46,173,185)
Total Accumulated Depr		(1,978,299,894)	(1,557,983,981)	(288,215,318)	(132,100,595)	(899,158,846)	(658,825,135)	(1,557,983,981)	(557,245,978)	(435,931,330)	(993,177,308)	(341,912,868)	(222,893,805)	(564,806,673)

Allocation Ratios:		Service -				Jurisdiction -			
		Electric	Gas-North	Gas-South		Washington	Idaho		
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.640%	34.360%	
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	(12,896,554)	(12,896,554)		(12,896,554)	(12,896,554)		(8,465,298)	(8,465,298)		(4,431,256)	(4,431,256)
1	Misc Intangible Plt (3030)	ED-AN	(2,068,297)	(2,068,297)		(2,068,297)	(2,068,297)		(1,357,630)	(1,357,630)		(710,667)	(710,667)
Total Production/Transmission			(14,964,851)	(14,964,851)		(14,964,851)	(14,964,851)		(9,822,928)	(9,822,928)		(5,141,923)	(5,141,923)
Distribution													
	Franchises (302000)	ED-WA	(196,593)	(196,593)		(196,593)	(196,593)	(196,593)		(196,593)			
	Misc Intangible Plt (3030)	ED-WA	(48,539)	(48,539)		(48,539)	(48,539)	(48,539)		(48,539)			
Total Distribution			(245,132)	(245,132)		(245,132)	(245,132)	(245,132)		(245,132)			
General Plant - 303000													
7,4		CD-AA	(3,793,639)	(2,677,475)	(778,189)	(337,975)			(1,852,518)	(1,852,518)		(824,957)	(824,957)
9,1		CD-AN	(116,226)	(90,509)	(25,717)		(90,509)		(59,410)	(59,410)		(31,099)	(31,099)
		GD-ID	(115,216)		(115,216)								
		GD-WA	(240,903)		(240,903)								
		GD-OR	(101,267)			(101,267)							
Total General Plant - 303000			(4,367,251)	(2,767,984)	(1,160,025)	(439,242)			(1,911,928)	(1,911,928)		(856,056)	(856,056)
Miscellaneous IT Intangible Plant -3031XX													
7,4		CD-AA	(91,713,683)	(64,729,685)	(18,813,227)	(8,170,771)			(44,785,822)	(44,785,822)		(19,943,863)	(19,943,863)
9,4		CD-AN	(105,437)	(82,107)	(23,330)		(82,107)		(56,809)	(56,809)		(25,298)	(25,298)
9		CD-ID	(36,608)	(28,508)	(8,100)		(28,464)		44		(28,508)	(28,508)	
9		CD-WA	(4,537,158)	(3,533,221)	(1,003,937)		(3,533,221)		(3,533,221)		0	0	0
4		ED-AN	(5,855,630)	(5,855,630)			(5,855,630)		(4,051,452)	(4,051,452)		(1,804,178)	(1,804,178)
		ED-ID	176	176			176				176	176	176
		ED-WA	21,137	21,137			21,137		21,137				
8		GD-AA	(505,147)		(352,471)	(152,676)							
		GD-AN	0		0								
		GD-OR	0			0							
Total Misc IT Intangible Plant - 3031XX			(102,732,350)	(74,207,838)	(20,201,065)	(8,323,447)			(3,512,040)	(48,894,083)		(28,332)	(21,773,339)
Gas Underground Storage													
		GD-AN	0		0								
Total Gas Underground Storage			0		0								
General Plant - 390200, 396200													
7,4		CD-AA	154	108	32	14		108		75		33	33
9		CD-ID	0	0	0		0				0	0	0
9		CD-WA	0	0	0		0		0		0	0	0
4		ED-AN	(191,965)	(191,965)			(191,965)		(132,819)	(132,819)		(59,146)	(59,146)
		ED-WA	0	0			0		0				
		GD-WA	0		0				0				
		GD-OR	0			0							
Total General Plant - 390200, 396200			(191,811)	(191,857)	32	14		0	(132,744)	(132,744)		0	(59,113)
Total Accumulated Amortization			(122,501,395)	(92,377,662)	(21,361,058)	(8,762,675)		(3,785,504)	(88,592,114)	(92,377,618)		(28,332)	(27,830,431)

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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights													
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,284	0	0	0	0	3,073,284	0	0	0	3,073,284	0	0
99	GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,224	0	0	8,346,007	8,346,007	0	0	2,425,708	2,425,708	0	1,053,509	1,053,509
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	18,241,408	813,635	702,759	8,886,963	10,403,357	3,269,718	96,745	2,572,945	5,939,408	845,134	1,053,509	1,898,643
390XXX Structures & Improvements													
99	ED-WA / ID / AN	8,475,512	1,126,035	2,713,137	4,636,340	8,475,512	0	0	0	0	0	0	0
99	GD-WA / ID / AN	25,915,950	0	0	0	0	25,915,950	0	0	0	25,915,950	0	0
99	GD-OR / AS	3,823,659	0	0	0	0	0	0	0	0	3,823,659	0	3,823,659
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,034,548	0	0	88,952,663	88,952,663	0	0	25,853,467	25,853,467	0	11,228,418	11,228,418
9	CD-WA / ID / AN	30,170,599	9,440,018	5,746,909	8,307,823	23,494,750	2,682,307	1,632,939	2,360,603	6,675,849	0	0	0
	TOTAL ACCOUNT	194,420,268	10,566,053	8,460,046	101,896,826	120,922,925	28,598,257	1,632,939	28,214,070	58,445,266	3,823,659	11,228,418	15,052,077
391XXX Office Furniture & Equipment													
99	ED-WA / ID / AN	1,447,671	(202,686)	7,607	1,642,750	1,447,671	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,016,221	0	0	0	0	1,016,221	0	0	0	1,016,221	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	244,141	0	0	0	0	0	0	170,352	170,352	0	73,789	73,789
7	CD-AA	86,261,569	0	0	60,881,690	60,881,690	0	0	17,694,836	17,694,836	0	7,685,043	7,685,043
9	CD-WA / ID / AN	5,998,052	4,431,611	17,029	222,223	4,670,863	1,259,207	4,839	63,143	1,327,189	0	0	0
	TOTAL ACCOUNT	94,979,763	4,228,925	24,636	62,746,663	67,000,224	2,275,428	4,839	17,928,331	20,208,598	12,109	7,758,832	7,770,941
392XXX Transportation Equipment													
99	ED-WA / ID / AN	49,929,623	23,903,607	10,063,419	15,962,597	49,929,623	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,809,549	0	0	0	0	9,284,653	2,617,616	1,907,280	13,809,549	0	0	0
99	GD-OR / AS	4,177,230	0	0	0	0	0	0	0	0	4,177,230	0	4,177,230
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,373,539	0	0	5,204,096	5,204,096	0	0	1,512,534	1,512,534	0	656,909	656,909
9	CD-WA / ID / AN	6,917,623	1,918,105	844,448	2,624,407	5,386,960	545,015	239,943	745,705	1,530,663	0	0	0
	TOTAL ACCOUNT	82,254,514	25,821,712	10,907,867	23,791,100	60,520,679	9,829,668	2,857,559	4,198,279	16,885,506	4,177,230	671,099	4,848,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,830	980	1,346	389,504	391,830	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,910,771	255,223	174,826	3,394,116	3,824,165	72,520	49,675	964,411	1,086,606	0	0	
		TOTAL ACCOUNT	5,415,403	256,203	176,172	3,783,620	4,215,995	160,680	49,675	964,411	1,174,766	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,045,850	779,139	239,198	5,027,513	6,045,850	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,821,623	0	0	0	0	1,983,689	305,106	532,828	2,821,623	0	0	
99		GD-OR / AS	940,569	0	0	0	0	0	0	0	0	940,569	0	
8		GD-AA	5,013,392	0	0	0	0	0	0	3,498,144	3,498,144	0	1,515,248	
7		CD-AA	13,167,071	0	0	9,293,056	9,293,056	0	0	2,700,961	2,700,961	0	1,173,054	
9		CD-WA / ID / AN	1,365,613	9,259	749,341	304,844	1,063,444	2,631	212,919	86,619	302,169	0	0	
		TOTAL ACCOUNT	29,354,118	788,398	988,539	14,625,413	16,402,350	1,986,320	518,025	6,818,552	9,322,897	940,569	2,688,302	3,628,871
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,801,731	411,291	13,580	1,376,860	1,801,731	0	0	0	0	0	0	
99		GD-WA / ID / AN	159,506	0	0	0	0	64,589	0	94,917	159,506	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	0	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,783,328	411,291	13,580	2,483,887	2,908,758	64,589	0	559,827	624,416	48,404	201,750	250,154
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,798,126	13,859,344	9,491,081	8,447,701	31,798,126	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	
		TOTAL ACCOUNT	38,024,840	14,111,718	9,901,263	9,324,864	33,337,845	2,559,591	964,235	1,072,253	4,596,079	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	48,807,871	10,464,759	6,033,019	32,310,093	48,807,871	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,082,589	0	0	0	0	797,596	283,040	1,953	1,082,589	0	0	0
99	GD-OR / AS	1,117,627	0	0	0	0	0	0	0	0	1,117,627	0	1,117,627
8	GD-AA	524,369	0	0	0	0	0	0	365,884	365,884	0	158,485	158,485
7	CD-AA	62,341,275	0	0	43,999,225	43,999,225	0	0	12,788,066	12,788,066	0	5,553,984	5,553,984
9	CD-WA/ ID / AN	15,287,620	7,331,765	2,908,922	1,664,242	11,904,929	2,083,263	826,547	472,881	3,382,691	0	0	0
	TOTAL ACCOUNT	129,161,351	17,796,524	8,941,941	77,973,560	104,712,025	2,880,859	1,109,587	13,628,784	17,619,230	1,117,627	5,712,469	6,830,096
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	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	617,739	0	0	435,988	435,988	0	0	126,717	126,717	0	55,034	55,034
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	822,030	0	13,522	622,493	636,015	0	1,897	126,717	128,614	2,367	55,034	57,401
	TOTAL GENERAL PLANT	596,573,827	74,794,459	40,130,325	306,252,193	421,176,977	51,625,110	7,235,501	76,084,169	134,944,780	11,035,575	29,416,495	40,452,070

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
Ending Balance Basis

Report ID:
C-IPL-12E

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	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,391,813	4,391,813	0	0	1,276,449	1,276,449	0	554,375	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,923,037	15,242,753	1,021,914	772,201	1,319,388	3,113,503	406,156	554,375	960,531
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,959,306	(81,333)	(1,000)	14,041,639	13,959,306	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	564,045	0	0	0	0	0	0	393,568	393,568	0	170,477	
7		CD-AA	117,062,959	0	0	82,620,695	82,620,695	0	0	24,013,125	24,013,125	0	10,429,139	
9		CD-WA / ID / AN	457,172	(385)	31,797	324,602	356,014	(110)	9,035	92,233	101,158	0	0	
		TOTAL ACCOUNT	132,043,482	(81,718)	30,797	96,986,936	96,936,015	(110)	9,035	24,498,926	24,507,851	0	10,599,616	10,599,616
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,633	0	0	145,837	145,837	0	0	42,387	42,387	0	18,409	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,633	0	0	145,837	145,837	0	0	42,387	42,387	0	18,409	18,409
	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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	29,062,742	0	0	20,511,902	20,511,902	0	0	5,961,640	5,961,640	0	2,589,200	2,589,200
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,742	0	0	20,511,902	20,511,902	0	0	5,961,640	5,961,640	0	2,589,200	2,589,200
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	776,272	776,272	0	0	776,272	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,389,010	0	0	980,335	980,335	0	0	284,928	284,928	0	123,747	123,747
9		CD-WA / ID / AN	18,706,179	14,567,063	0	0	14,567,063	4,139,116	0	0	4,139,116	0	0	0
		TOTAL ACCOUNT	20,871,461	15,343,335	0	980,335	16,323,670	4,139,116	0	284,928	4,424,044	0	123,747	123,747
	TOTAL		302,332,309	15,581,333	30,797	204,712,694	220,324,824	5,160,920	781,236	52,790,774	58,732,930	406,156	22,868,399	23,274,555

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,000,367)	(60,697,339)	(17,641,255)	(7,661,773)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(797,365)	(620,932)	(176,433)	0
7	282919	CD-AA	(2,013,214)	(1,420,886)	(412,971)	(179,357)
7	283750	CD-AA	(9,345)	(6,595)	(1,917)	(833)
		Total	<u>(88,820,291)</u>	<u>(62,745,752)</u>	<u>(18,232,576)</u>	<u>(7,841,963)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,771,534	3,771,534	0	0	0	0	3,771,534
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	166	166	0	0	0	0	166
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	50	50	0	0	0	0	50
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,602,183	25,591,967	0	73,194,150	43,296,993	23,098,203	4,305,190	2,493,764	0
TOTAL		47,602,183	25,591,967	3,771,750	76,965,900	43,296,993	23,098,203	4,305,190	2,493,764	3,771,750

ALLOCATION RATIOS:

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

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.578%	20.513%	8.909%	30.811%	27.407%	100.000%