

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	12,540,247	7,917,807	4,622,440
	Adjustments			
	Adjusted Net Operating Income (Loss)	12,540,247	7,917,807	4,622,440
E-APL	Electric Net Rate Base	2,570,714,640	1,731,889,772	838,824,868
	<b>RATE OF RETURN</b>	<b>0.488%</b>	<b>0.457%</b>	<b>0.551%</b>

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	11-01-2019 thru 11-30-2019	392,201 100.000%	256,786 65.473%	135,415 34.527%
3	E-OPS	Direct Distribution Operating Expense Percent	11-01-2019 thru 11-30-2019	2,899,986 100.000%	2,077,474 71.637%	822,512 28.363%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

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

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

AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
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**E-ALL-1A**

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		100.000%	83.030%	16.970%	0.000%
9		Total Percentages		400.000%	311.494%	88.506%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	10-01-2019 thru 11-30-2019	1,254,309,591	865,053,829	389,255,762	
		Percent		100.000%	68.967%	31.033%	
11		Book Depreciation	11-01-2019 thru 11-30-2019	10,447,314	6,745,364	3,701,950	
		Percent		100.000%	64.566%	35.434%	

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

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	10-01-2019 thru 11-30-2019	3,158,294,375 100.000%	2,127,375,477 67.358%	1,030,918,898 32.642%
13	E-PLT	Net Electric General Plant - AMA Percent	10-01-2019 thru 11-30-2019	274,297,760 100.000%	187,268,752 68.272%	87,029,008 31.728%
14		Net Allocated Schedule M's - AMA Percent	11-01-2019 thru 11-30-2019	-5,258,297 100.000%	-3,571,083 67.913%	-1,687,214 32.087%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
REVENUE										
SALES OF ELECTRICITY:										
99	440000	Residential	30,496,925	0	30,496,925	20,213,381	0	20,213,381	10,283,544	0
99	442200	Commercial - Firm & Int.	25,425,612	0	25,425,612	18,051,688	0	18,051,688	7,373,924	0
1	442300	Industrial	9,685,752	0	9,685,752	5,181,940	0	5,181,940	4,503,812	0
99	444000	Public Street & Highway Lighting	597,547	0	597,547	384,881	0	384,881	212,666	0
99	448000	Interdepartmental Revenue	120,428	0	120,428	96,222	0	96,222	24,206	0
99	499XXX	Unbilled Revenue	4,020,905	0	4,020,905	2,319,733	0	2,319,733	1,701,172	0
TOTAL SALES TO ULTIMATE CUSTOMERS			70,347,169	0	70,347,169	46,247,845	0	46,247,845	24,099,324	0
1	447XXX	Sales for Resale	0	4,782,568	4,782,568	0	3,127,321	3,127,321	0	1,655,247
TOTAL SALES OF ELECTRICITY			70,347,169	4,782,568	75,129,737	46,247,845	3,127,321	49,375,166	24,099,324	1,655,247
OTHER OPERATING REVENUE:										
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	29,164	0	29,164	20,144	0	20,144	9,020	0
1	453000	Sales of Water & Water Power	0	31,333	31,333	0	20,489	20,489	0	10,844
1	454000	Rent from Electric Property	212,515	5,698	218,213	106,286	3,726	110,012	106,229	1,972
1	454100	Rent from Trnsmission Joint Use	91	0	91	37	0	37	54	0
1	456XXX	Other Electric Revenues	(1,675,391)	8,331,618	6,656,227	(876,490)	5,448,045	4,571,555	(798,901)	2,883,573
TOTAL OTHER OPERATING REVENUE			(1,433,621)	8,368,649	6,935,028	(750,023)	5,472,260	4,722,237	(683,598)	2,896,389
TOTAL ELECTRIC REVENUE			68,913,548	13,151,217	82,064,765	45,497,822	8,599,581	54,097,403	23,415,726	4,551,636

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For Month Ended November 30, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM *****				***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		EXPENSE								
		STEAM POWER GENERATION EXPENSE:								
		OPERATION								
1	500000	Supervision & Engineering	0	53,747	53,747	0	35,145	35,145	0	18,602
1	501XXX	Fuel	0	2,639,031	2,639,031	0	1,725,662	1,725,662	0	913,369
1	502000	Steam Expense	0	360,685	360,685	0	235,852	235,852	0	124,833
1	505000	Electric Expense	0	100,991	100,991	0	66,038	66,038	0	34,953
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	598,481	598,481	0	391,347	391,347	0	207,134
1	507000	Rent	0	24	24	0	16	16	0	8
		MAINTENANCE								
1	510000	Supervision & Engineering	0	50,574	50,574	0	33,070	33,070	0	17,504
1	511000	Structures	0	99,777	99,777	0	65,244	65,244	0	34,533
1	512000	Boiler Plant	0	438,746	438,746	0	286,896	286,896	0	151,850
1	513000	Electric Plant	0	33,251	33,251	0	21,743	21,743	0	11,508
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	409,260	409,260	0	267,615	267,615	0	141,645
		TOTAL STEAM POWER GENERATION EXP	0	4,784,567	4,784,567	0	3,128,628	3,128,628	0	1,655,939
		HYDRAULIC POWER GENERATION EXP:								
		OPERATION								
1	535000	Supervision & Engineering	0	413,698	413,698	0	270,517	270,517	0	143,181
1	536000	Water for Power	0	105,973	105,973	0	69,296	69,296	0	36,677
1	537000	Hydraulic Expense	785,164	401,817	1,186,981	515,153	262,748	777,901	270,011	139,069
1	538000	Electric Expense	0	656,562	656,562	0	429,326	429,326	0	227,236
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	75,285	75,285	0	49,229	49,229	0	26,056
1	540000	Rent	0	114,933	114,933	0	75,155	75,155	0	39,778
1	540100	MT Trust Funds Land Settlement Rents	414,500	0	414,500	271,042	0	271,042	143,458	0
		MAINTENANCE								
1	541000	Supervision & Engineering	0	96,371	96,371	0	63,017	63,017	0	33,354
1	542000	Structures	0	89,893	89,893	0	58,781	58,781	0	31,112
1	543000	Reservoirs, Dams, & Waterways	0	402,618	402,618	0	263,272	263,272	0	139,346
1	544000	Electric Plant	0	420,098	420,098	0	274,702	274,702	0	145,396
1	545000	Miscellaneous Hydraulic Plant	0	106,341	106,341	0	69,536	69,536	0	36,805
		TOTAL HYDRO POWER GENERATION EXP	1,199,664	2,883,589	4,083,253	786,195	1,885,579	2,671,774	413,469	998,010
		OTHER POWER GENERATION EXPENSE:								
		OPERATION								
1	546000	Supervision & Engineering	0	31,915	31,915	0	20,869	20,869	0	11,046
1	547XXX	Fuel	0	7,737,518	7,737,518	0	5,059,563	5,059,563	0	2,677,955
1	548000	Generation Expense	0	223,338	223,338	0	146,041	146,041	0	77,297
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	254,817	254,817	0	166,625	166,625	0	88,192
1	550000	Rent	0	4,992	4,992	0	3,264	3,264	0	1,728
		MAINTENANCE								
1	551000	Supervision & Engineering	0	63,678	63,678	0	41,639	41,639	0	22,039
1	552000	Structures	0	3,368	3,368	0	2,202	2,202	0	1,166
1	553000	Generating & Electric Equipment	0	290,433	290,433	0	189,914	189,914	0	100,519
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	3,922	3,922	0	2,565	2,565	0	1,357
		TOTAL OTHER POWER GENERATION EXP	0	8,613,981	8,613,981	0	5,632,682	5,632,682	0	2,981,299



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For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
OTHER POWER SUPPLY EXPENSE:										
E-555	555XXX	Purchased Power	949,155	8,391,137	9,340,292	0	5,486,965	5,486,965	949,155	2,904,172
1	556000	System Control & Load Dispatching	0	59,246	59,246	0	38,741	38,741	0	20,505
E-557	557XXX	Other Expense	618,352	6,365,615	6,983,967	6,578	4,162,476	4,169,054	611,774	2,203,139
TOTAL OTHER POWER SUPPLY EXPENSE			1,567,507	14,815,998	16,383,505	6,578	9,688,182	9,694,760	1,560,929	5,127,816
TOTAL PRODUCTION OPERATING EXP			2,767,171	31,098,135	33,865,306	792,773	20,335,071	21,127,844	1,974,398	10,763,064
TRANSMISSION OPERATING EXPENSE:										
OPERATION										
1	560000	Supervision & Engineering	0	221,145	221,145	0	144,607	144,607	0	76,538
1	561000	Load Dispatching	0	316,795	316,795	0	207,152	207,152	0	109,643
1	562000	Station Expense	0	30,153	30,153	0	19,717	19,717	0	10,436
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	38,535	38,535	0	25,198	25,198	0	13,337
1	565XXX	Transmission of Electricity by Others	0	1,412,329	1,412,329	0	923,522	923,522	0	488,807
1	566000	Miscellaneous Transmission Expense	0	241,303	241,303	0	157,788	157,788	0	83,515
1	567000	Rent	0	19,694	19,694	0	12,878	12,878	0	6,816
MAINTENANCE										
1	568000	Supervision & Engineering	0	57,327	57,327	0	37,486	37,486	0	19,841
1	569000	Structures	0	51,305	51,305	0	33,548	33,548	0	17,757
1	570000	Station Equipment	0	62,144	62,144	0	40,636	40,636	0	21,508
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	342	9,041	9,383	75	5,912	5,987	267	3,129
1	572000	Underground Lines	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	5,564	5,564	0	3,638	3,638	0	1,926
TOTAL TRANSMISSION OPERATING EXP			342	2,465,335	2,465,677	75	1,612,082	1,612,157	267	853,253

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For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-Production	699,914	2,400,481	3,100,395	347,996	1,569,674	1,917,670	351,918	830,807
E-DEPX		Depreciation Expense-Transmission	124,434	1,295,721	1,420,155	42,370	847,272	889,642	82,064	448,449
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0
99	405930	Amortization of Investment in WNP3 Exch Power	0	0	0	0	0	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	6,561	0	6,561	6,078	0	6,078	483	0
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,175	48,175	0	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,691	0	16,691	12,714	0	12,714	3,977	0
99	407403	Amortization of Dissallowed K.F. Plant	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)	0	(9,357)	0	0	0	(9,357)	0
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(161,550)	0	(161,550)	0	0	0	(161,550)	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,354,514)	0	(1,354,514)	(888,892)	0	(888,892)	(465,622)	0
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(104,047)	0	(104,047)	0	0	0	(104,047)	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	(3,548)	0	(3,548)	(3,548)	0	(3,548)	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)
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	2,223,732	2,223,732	0	1,454,098	1,454,098	0	769,634
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(701,183)	6,108,479	5,407,296	(478,918)	3,994,333	3,515,415	(222,265)	2,114,146
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	2,066,330	39,671,949	41,738,279	313,930	25,941,486	26,255,416	1,752,400	13,730,463

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	61,505	345,035	406,540	41,442	247,173	288,615	20,063	97,862	
3	582000	Station Expense	12,884	6,053	18,937	18,332	4,336	22,668	(5,448)	1,717	
3	583000	Overhead Line Expense	144,868	68,657	213,525	82,039	49,184	131,223	62,829	19,473	
3	584000	Underground Line Expense	175,091	0	175,091	97,879	0	97,879	77,212	0	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	85	0	85	85	0	85	0	0	
3	586000	Meter Expense	202,435	1,129	203,564	182,247	809	183,056	20,188	320	
3	587000	Customer Installations Expense	63,918	12,298	76,216	39,555	8,810	48,365	24,363	3,488	
3	588000	Miscellaneous Distribution Expense	276,309	390,268	666,577	199,451	279,576	479,027	76,858	110,692	
3	589000	Rent	0	29,400	29,400	0	21,061	21,061	0	8,339	
MAINTENANCE:											
3	590000	Supervision & Engineering	202,975	79,122	282,097	202,728	56,681	259,409	247	22,441	
3	591000	Structures	18,991	3,205	22,196	5,146	2,296	7,442	13,845	909	
3	592000	Station Equipment	40,959	4,133	45,092	30,382	2,961	33,343	10,577	1,172	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	1,602,381	7	1,602,388	1,110,522	5	1,110,527	491,859	2	
3	594000	Underground Lines	46,350	0	46,350	28,832	0	28,832	17,518	0	
3	595000	Line Transformers	23,330	0	23,330	14,207	0	14,207	9,123	0	
3	596000	Street Light & Signal System Maintenance Exp	22,086	0	22,086	22,528	0	22,528	(442)	0	
3	597000	Meters	1,211	0	1,211	1,594	0	1,594	(383)	0	
3	598000	Miscellaneous Distribution Expense	4,609	24,085	28,694	506	17,254	17,760	4,103	6,831	
TOTAL DISTRIBUTION OPERATING EXP			2,899,987	963,392	3,863,379	2,077,475	690,146	2,767,621	822,512	273,246	
E-DEPX		Depreciation Expense-Distribution	3,990,199	6,787	3,996,986	2,600,257	4,862	2,605,119	1,389,942	1,925	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	(160)	0	(160)	(160)	0	(160)	0	0	
E-OTX		Taxes Other Than FIT--Distribution	4,580,374	0	4,580,374	3,905,930	0	3,905,930	674,444	0	
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,570,413	6,787	8,577,200	6,506,027	4,862	6,510,889	2,064,386	1,925	
TOTAL DISTRIBUTION EXPENSES			11,470,400	970,179	12,440,579	8,583,502	695,008	9,278,510	2,886,898	275,171	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	14,917	14,917	0	9,767	9,767	0	5,150
2	902000	Meter Reading Expenses	191,806	20,010	211,816	169,106	13,101	182,207	22,700	6,909
2	903XXX	Customer Records & Collection Expenses	226,963	668,756	895,719	147,478	437,855	585,333	79,485	230,901
2	904000	Uncollectible Accounts	29,845	104,404	134,249	90,415	68,356	158,771	(60,570)	36,048
2	905000	Misc Customer Accounts	0	29,971	29,971	0	19,623	19,623	0	10,348
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>448,614</b>	<b>838,058</b>	<b>1,286,672</b>	<b>406,999</b>	<b>548,702</b>	<b>955,701</b>	<b>41,615</b>	<b>289,356</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
E-908	908XXX	Customer Assistance Expenses	2,880,220	26,049	2,906,269	1,951,762	17,055	1,968,817	928,458	8,994
2	909000	Advertising	(376)	150,233	149,857	(376)	98,362	97,986	0	51,871
2	910000	Misc Customer Service & Info Exp	0	25,995	25,995	0	17,020	17,020	0	8,975
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,879,844</b>	<b>202,277</b>	<b>3,082,121</b>	<b>1,951,386</b>	<b>132,437</b>	<b>2,083,823</b>	<b>928,458</b>	<b>69,840</b>
<b>SALES EXPENSES:</b>										
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	71,147	2,674,173	2,745,320	55,511	1,834,349	1,889,860	15,636	839,824
4	921000	Office Supplies & Expenses	291	374,160	374,451	291	256,655	256,946	0	117,505
4	922000	Admin Exp Transferred--Credit	0	(10,470)	(10,470)	0	(7,182)	(7,182)	0	(3,288)
4	923000	Outside Services Employed	30,166	888,272	918,438	26,597	609,310	635,907	3,569	278,962
4	924000	Property Insurance Premium	0	116,831	116,831	0	80,140	80,140	0	36,691
4	925XXX	Injuries and Damages	(1,283)	255,252	253,969	(654)	175,090	174,436	(629)	80,162
4	926XXX	Employee Pensions and Benefits	(71)	126,264	126,193	(71)	86,611	86,540	0	39,653
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0
1	928000	Regulatory Commission Expenses	298,946	285,631	584,577	204,079	186,774	390,853	94,867	98,857
4	930000	Miscellaneous General Expenses	22,497	460,742	483,239	21,305	316,046	337,351	1,192	144,696
4	931000	Rents	350	49,553	49,903	0	33,991	33,991	350	15,562
4	935000	Maintenance of General Plant	104,234	871,805	976,039	73,062	598,015	671,077	31,172	273,790
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>526,377</b>	<b>6,092,213</b>	<b>6,618,590</b>	<b>380,120</b>	<b>4,169,799</b>	<b>4,549,919</b>	<b>146,257</b>	<b>1,922,414</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
E-DEPX		Depreciation Expense-General	267,533	1,653,993	1,921,526	195,731	1,134,556	1,330,287	71,802	519,437
E-AMTX		Amortization Expense-General Plant - 303000	0	25,043	25,043	0	17,158	17,158	0	7,885
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	259,534	2,145,241	2,404,775	259,023	1,471,528	1,730,551	511	673,713
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(525,104)	0	(525,104)	0	0	0	(525,104)	0
99	407311	Regulatory Debit - AFUDC Amortization	438	3,379	3,817	364	2,276	2,640	74	1,103
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	73,521	0	73,521	73,521	0	73,521	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(169,907)	0	(169,907)	(114,637)	0	(114,637)	(55,270)	0
99	407436	Regulatory Credit - AMI	(636,604)	0	(636,604)	(636,604)	0	(636,604)	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(730,589)</b>	<b>3,831,614</b>	<b>3,101,025</b>	<b>(222,602)</b>	<b>2,628,233</b>	<b>2,405,631</b>	<b>(507,987)</b>	<b>1,203,381</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(204,212)</b>	<b>9,923,827</b>	<b>9,719,615</b>	<b>157,518</b>	<b>6,798,032</b>	<b>6,955,550</b>	<b>(361,730)</b>	<b>3,125,795</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>16,660,976</b>	<b>51,606,290</b>	<b>68,267,266</b>	<b>11,413,335</b>	<b>34,115,665</b>	<b>45,529,000</b>	<b>5,247,641</b>	<b>17,490,625</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>13,797,499</b>			<b>8,568,403</b>		
E-FIT		FEDERAL INCOME TAX			1,623,920			728,358		
E-FIT		DEFERRED FEDERAL INCOME TAX			(326,269)			(51,345)		
E-FIT		AMORTIZED ITC			(40,399)			(26,417)		
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>12,540,247</b>			<b>7,917,807</b>		

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.473%	34.527%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.637%	28.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Ref/Basis	Account	Description	Total
		REVENUE	
		SALES OF ELECTRICITY:	
99	440000	Residential	10,283,544
99	442200	Commercial - Firm & Int.	7,373,924
1	442300	Industrial	4,503,812
99	444000	Public Street & Highway Lighting	212,666
99	448000	Interdepartmental Revenue	24,206
99	499XXX	Unbilled Revenue	1,701,172
		TOTAL SALES TO ULTIMATE CUSTOMERS	<u>24,099,324</u>
1	447XXX	Sales for Resale	1,655,247
		TOTAL SALES OF ELECTRICITY	<u>25,754,571</u>
		OTHER OPERATING REVENUE:	
99	449100	Provision for Rate Refund	0
2	449110	Provision for Rate Refund-Tax Reform	0
99	451000	Miscellaneous Service Revenue	9,020
1	453000	Sales of Water & Water Power	10,844
1	454000	Rent from Electric Property	108,201
1	454100	Rent from Trnsmission Joint Use	54
1	456XXX	Other Electric Revenues	2,084,672
		TOTAL OTHER OPERATING REVENUE	<u>2,212,791</u>
		TOTAL ELECTRIC REVENUE	<u>27,967,362</u>

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

Ref/Basis	Account	Description	Total
		EXPENSE	
		STEAM POWER GENERATION EXPENSE:	
		OPERATION	
1	500000	Supervision & Engineering	18,602
1	501XXX	Fuel	913,369
1	502000	Steam Expense	124,833
1	505000	Electric Expense	34,953
1	506XXX	Miscellaneous Steam Power Generation Op Exp	207,134
1	507000	Rent	8
		MAINTENANCE	
1	510000	Supervision & Engineering	17,504
1	511000	Structures	34,533
1	512000	Boiler Plant	151,850
1	513000	Electric Plant	11,508
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	141,645
		TOTAL STEAM POWER GENERATION EXP	<u>1,655,939</u>
		HYDRAULIC POWER GENERATION EXP:	
		OPERATION	
1	535000	Supervision & Engineering	143,181
1	536000	Water for Power	36,677
1	537000	Hydraulic Expense	409,080
1	538000	Electric Expense	227,236
1	539000	Miscellaneous Hydraulic Power Generation Exp	26,056
1	540000	Rent	39,778
1	540100	MT Trust Funds Land Settlement Rents	143,458
		MAINTENANCE	
1	541000	Supervision & Engineering	33,354
1	542000	Structures	31,112
1	543000	Reservoirs, Dams, & Waterways	139,346
1	544000	Electric Plant	145,396
1	545000	Miscellaneous Hydraulic Plant	36,805
		TOTAL HYDRO POWER GENERATION EXP	<u>1,411,479</u>
		OTHER POWER GENERATION EXPENSE:	
		OPERATION	
1	546000	Supervision & Engineering	11,046
1	547XXX	Fuel	2,677,955
1	548000	Generation Expense	77,297
1	549XXX	Miscellaneous Other Power Generation Op Exp	88,192
1	550000	Rent	1,728
		MAINTENANCE	
1	551000	Supervision & Engineering	22,039
1	552000	Structures	1,166
1	553000	Generating & Electric Equipment	100,519
1	554XXX	Miscellaneous Other Power Generation Maint Exp	1,357
		TOTAL OTHER POWER GENERATION EXP	<u>2,981,299</u>

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

Ref/Basis	Account	Description	Total
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OTHER POWER SUPPLY EXPENSE:			
E-555	555XXX	Purchased Power	3,853,327
1	556000	System Control & Load Dispatching	20,505
E-557	557XXX	Other Expense	2,814,913
TOTAL OTHER POWER SUPPLY EXPENSE			<u>6,688,745</u>
TOTAL PRODUCTION OPERATING EXP			<u>12,737,462</u>

TRANSMISSION OPERATING EXPENSE:			
OPERATION			
1	560000	Supervision & Engineering	76,538
1	561000	Load Dispatching	109,643
1	562000	Station Expense	10,436
1	562100	Energy Storage Equipment	0
1	563000	Overhead Line Expense	13,337
1	565XXX	Transmission of Electricity by Others	488,807
1	566000	Miscellaneous Transmission Expense	83,515
1	567000	Rent	6,816

MAINTENANCE			
1	568000	Supervision & Engineering	19,841
1	569000	Structures	17,757
1	570000	Station Equipment	21,508
1	570100	Energy Storage Equipment	0
1	571000	Overhead Lines	3,396
1	572000	Underground Lines	0
1	573000	Service Miscellaneous	1,926
TOTAL TRANSMISSION OPERATING EXP			<u>853,520</u>



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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-Production	1,182,725
E-DEPX		Depreciation Expense-Transmission	530,513
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	33,288
99		Colstrip 3 AFUDC Reallocation Adj	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	5,609
99	407312	Amortization of Lancaster Generation	0
1	407320	Amortization of Colstrip Outage Return	0
99	407322	Amortization of Spokane River Relicense	483
1	407324	Amortization of CDA CDR Fund	5,768
99	407326	Amortization of Spokane River TDG	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0
1	407333	Amortization of CDA Settlement Costs	944
99	407335	Amortization of ID DSIT	0
99	407350	Amortization of WA Renewable Energy Credits	0
99	407351	Amortization of CNC Transmission	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)
99	407362	Amortization of LiDAR O&M	0
99	407365	Amortization of Wind Generation	0
99	407368	Amortization of Project Compass	55,716
99	407380	Amortization of Wartsila Generators	0
1	407382	Amortization of CDA Settlement - Allocated	25,499
99	407382	Amortization of CDA Settlement - Direct	2,581
99	407391	Amortization of Spokane River TDG	0
99	407395	Optional Renewable Power Revenue Offset	3,977
99	407403	Amortization of Dissallowed K.F. Plant	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(9,357)
99	407420	Amortization of CS2 Levelized Return	0
99	407427	Colstrip Regulatory Deferral	(161,550)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(465,622)
99	407455	Amortization of Colstrip Refund	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(104,047)
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	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0
99	407497	Amortization of BPA Settlement	0
E-OTX		Taxes Other Than FIT--Prod & Trans	769,634
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	1,891,881
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	15,482,863

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

Ref/Basis	Account	Description	Total
		DISTRIBUTION EXPENSES:	
		OPERATION:	
3	580000	Supervision & Engineering	117,925
3	582000	Station Expense	(3,731)
3	583000	Overhead Line Expense	82,302
3	584000	Underground Line Expense	77,212
3	584100	Energy Storage Equipment	0
3	585000	Street Light & Signal System Operation Expense	0
3	586000	Meter Expense	20,508
3	587000	Customer Installations Expense	27,851
3	588000	Miscellaneous Distribution Expense	187,550
3	589000	Rent	8,339
		MAINTENANCE:	
3	590000	Supervision & Engineering	22,688
3	591000	Structures	14,754
3	592000	Station Equipment	11,749
3	592200	Energy Storage Equipment	0
3	593000	Overhead Lines	491,861
3	594000	Underground Lines	17,518
3	595000	Line Transformers	9,123
3	596000	Street Light & Signal System Maintenance Exp	(442)
3	597000	Meters	(383)
3	598000	Miscellaneous Distribution Expense	10,934
		TOTAL DISTRIBUTION OPERATING EXP	<u>1,095,758</u>
E-DEPX		Depreciation Expense-Distribution	1,391,867
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0
E-OTX		Taxes Other Than FIT--Distribution	674,444
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	<u>2,066,311</u>
		TOTAL DISTRIBUTION EXPENSES	<u>3,162,069</u>

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

Ref/Basis	Account	Description	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>	
2	901000	Supervision	5,150
2	902000	Meter Reading Expenses	29,609
2	903XXX	Customer Records & Collection Expenses	310,386
2	904000	Uncollectible Accounts	(24,522)
2	905000	Misc Customer Accounts	10,348
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>330,971</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>	
E-908	908XXX	Customer Assistance Expenses	937,452
2	909000	Advertising	51,871
2	910000	Misc Customer Service & Info Exp	8,975
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>998,298</b>
		<b>SALES EXPENSES:</b>	
2	912000	Demonstrating & Selling Expenses	0
2	913000	Advertising	0
2	916000	Miscellaneous Sales Expenses	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>	
4	920000	Salaries	855,460
4	921000	Office Supplies & Expenses	117,505
4	922000	Admin Exp Transferred--Credit	(3,288)
4	923000	Outside Services Employed	282,531
4	924000	Property Insurance Premium	36,691
4	925XXX	Injuries and Damages	79,533
4	926XXX	Employee Pensions and Benefits	39,653
4	927000	Franchise Requirements	100
1	928000	Regulatory Commission Expenses	193,724
4	930000	Miscellaneous General Expenses	145,888
4	931000	Rents	15,912
4	935000	Maintenance of General Plant	304,962
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>2,068,671</b>

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

Ref/Basis	Account	Description	Total
E-DEPX		Depreciation Expense-General	591,239
E-AMTX		Amortization Expense-General Plant - 303000	7,885
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	674,224
E-AMTX		Amortization Expense-General Plant - 390200, 3962	1,243
99	407229	Idaho Earnings Test Amortization	0
99	407230	Tax Reform Amortization	(525,104)
99	407311	Regulatory Debit - AFUDC Amortization	1,177
99	407319	AFUDC Equity DFIT Deferral	0
99	407332	Existing Meters Excess Deprec. Deferral	0
99	407414	Regulatory Credit - Deferral - FISERVE	(55,270)
99	407436	Regulatory Credit - AMI	0
99	407468	Project Compass Deferral - ID	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<u>695,394</u>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<u>2,764,065</u>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<u>22,738,266</u>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>	5,229,096
E-FIT		FEDERAL INCOME TAX	895,562
E-FIT		DEFERRED FEDERAL INCOME TAX	(274,924)
E-FIT		AMORTIZED ITC	(13,982)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>	<u>4,622,440</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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	3,075	122,268	125,343	3,075	79,951	83,026	0	42,317	42,317
1	456010	Other Electric Rev-Financial	0	(165,368)	(165,368)	0	(108,134)	(108,134)	0	(57,234)	(57,234)
1	456015	Other Electric Rev-CT Fuel Sales	0	853,952	853,952	0	558,399	558,399	0	295,553	295,553
1	456016	Other Electric Rev-Resource Opt	0	116,403	116,403	0	76,116	76,116	0	40,287	40,287
1	456017	Other Electric Rev-Non Resource	0	5,778	5,778	0	3,778	3,778	0	2,000	2,000
1	456018	Other Electric Rev-Extraction	0	18,461	18,461	0	12,072	12,072	0	6,389	6,389
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(10,646)	109,785	99,139	0	71,788	71,788	(10,646)	37,997	27,351
1	456050	Other Electric Rev-Attachment Fees	0	20,489	20,489	0	13,398	13,398	0	7,091	7,091
1	456100	Transmission Revenue of Others	0	1,127,775	1,127,775	0	737,452	737,452	0	390,323	390,323
1	456120	Parallel Capacity Support Revenue	0	77,000	77,000	0	50,350	50,350	0	26,650	26,650
1	456130	Ancillary Services Revenue	0	208,981	208,981	0	136,653	136,653	0	72,328	72,328
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
1	456328	Residential Decoupling Deferral	(69,662)	0	(69,662)	255,411	0	255,411	(325,073)	0	(325,073)
1	456329	Amortization Res Decoupling Deferral	(729,727)	0	(729,727)	(545,755)	0	(545,755)	(183,972)	0	(183,972)
1	456338	Non-res Decoupling Deferred Rev	(198,737)	0	(198,737)	(13,154)	0	(13,154)	(185,583)	0	(185,583)
1	456339	Amortization Non-res Decoupling	(714,550)	0	(714,550)	(585,025)	0	(585,025)	(129,525)	0	(129,525)
1	456380	Other Electric Revenue-Clearwater	31,667	0	31,667	0	0	0	31,667	0	31,667
1	456700	Other Electric Rev-Low Voltage	13,190	0	13,190	8,958	0	8,958	4,232	0	4,232
1	456705	Low Voltage B on A	0	139,973	139,973	0	91,528	91,528	0	48,445	48,445
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(361,800)	(361,800)	0	(236,581)	(236,581)	0	(125,219)	(125,219)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	361,800	361,800	0	236,581	236,581	0	125,219	125,219
1	456730	Other Elec Rev-Intraco Thermal	0	5,696,122	5,696,122	0	3,724,694	3,724,694	0	1,971,428	1,971,428
<b>TOTAL ACCOUNT 456</b>			<b>(1,675,390)</b>	<b>8,331,619</b>	<b>6,656,229</b>	<b>(876,490)</b>	<b>5,448,045</b>	<b>4,571,555</b>	<b>(798,900)</b>	<b>2,883,574</b>	<b>2,084,674</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	7,941,554	7,941,554	0	5,192,982	5,192,982	0	2,748,572	2,748,572
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	66,869	66,869	0	43,726	43,726	0	23,143	23,143
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	949,155	0	949,155	0	0	0	949,155	0	949,155
1	555550	Non Monetary - Exchange Power	0	(35,027)	(35,027)	0	(22,904)	(22,904)	0	(12,123)	(12,123)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	208,760	208,760	0	136,508	136,508	0	72,252	72,252
1	555710	Intercompany Purchase	0	208,981	208,981	0	136,653	136,653	0	72,328	72,328
TOTAL ACCOUNT 555			949,155	8,391,137	9,340,292	0	5,486,965	5,486,965	949,155	2,904,172	3,853,327

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	203	743,867	744,070	203	486,415	486,618	0	257,452	257,452
1	557010	Other Power Supply Expense - Financial	0	(432,375)	(432,375)	0	(282,730)	(282,730)	0	(149,645)	(149,645)
1	557018	Merchandise Processing Fee	0	4,103	4,103	0	2,683	2,683	0	1,420	1,420
1	557150	Fuel - Economic Dispatch	0	(1,826,928)	(1,826,928)	0	(1,194,628)	(1,194,628)	0	(632,300)	(632,300)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(11,344)	0	(11,344)	0	0	0	(11,344)	0	(11,344)
1	557165	Other Resource Costs-CAISO Charges	0	5,443	5,443	0	3,559	3,559	0	1,884	1,884
1	557170	Broker Fees - Power	0	19,682	19,682	0	12,870	12,870	0	6,812	6,812
1	557171	REC Broker Fees	0	4,377	4,377	0	2,862	2,862	0	1,515	1,515
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765
99	557280	Washington ERM Deferred	0	0	0	0	0	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	73,634	0	73,634	73,634	0	73,634	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(108,717)	0	(108,717)	(108,717)	0	(108,717)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	738,725	0	738,725	0	0	0	738,725	0	738,725
99	557390	Idaho PCA Amortization	(142,372)	0	(142,372)	0	0	0	(142,372)	0	(142,372)
1	557395	Optional Renewable Power Expense Offset	0	41	41	0	27	27	0	14	14
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	528,071	528,071	0	345,306	345,306	0	182,765	182,765
1	557711	Turbine Gas Bookout Offset	0	(528,071)	(528,071)	0	(345,306)	(345,306)	0	(182,765)	(182,765)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,847,405	7,847,405	0	5,131,418	5,131,418	0	2,715,987	2,715,987
TOTAL ACCOUNT 557			618,352	6,365,615	6,983,967	6,578	4,162,476	4,169,054	611,774	2,203,139	2,814,913

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,902	26,049	45,951	16,995	17,055	34,050	2,907	8,994	11,901
99	908600	Public Purpose Tariff Rider Expense Offset	2,700,748	0	2,700,748	1,854,082	0	1,854,082	846,666	0	846,666
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	159,570	0	159,570	80,685	0	80,685	78,885	0	78,885
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>2,880,220</b>	<b>26,049</b>	<b>2,906,269</b>	<b>1,951,762</b>	<b>17,055</b>	<b>1,968,817</b>	<b>928,458</b>	<b>8,994</b>	<b>937,452</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.473%	34.527%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended November 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.15%	53.15%
2	Cost of Debt		5.155%	5.121%
	Total Weighted Cost		2.740%	2.722%
E-APL	Net Rate Base	2,570,714,640	1,731,889,772	838,824,868
	Interest Deduction for FIT Calculation	70,286,593	47,453,780	22,832,813
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	82,064,765	54,097,403	27,967,362
E-OPS	Less: Operating & Maintenance Expense	51,181,745	33,097,065	18,084,680
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	10,281,415	7,071,907	3,209,508
E-OTX	Less: Taxes Other than FIT	6,804,106	5,360,028	1,444,078
	Net Operating Income Before FIT	13,797,499	8,568,403	5,229,096
E-INT	Less: Monthly Interest Expense	5,857,216	3,954,482	1,902,734
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	50,305	0	50,305
E-SCM	Plus: Schedule M Adjustments	(257,632)	(1,157,428)	899,796
	Taxable Net Operating Income	7,732,956	3,468,373	4,264,583
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,623,920	728,358	895,562
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	1,623,920	728,358	895,562
E-DTE	Deferred FIT	(326,269)	(51,345)	(274,924)
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	1,257,252	650,596	606,656

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	5,341,452	7,627,405	12,968,857	3,445,216	5,110,659	8,555,875	1,896,236	2,516,746	4,412,982	
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	481,923	481,923	0	233,542	233,542	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(9,357)	0	(9,357)	0	0	0	(9,357)	0	(9,357)	
12	997005 FAS106 Current Retiree Medical Accrual	0	(49,466)	(49,466)	0	(33,319)	(33,319)	0	(16,147)	(16,147)	
99	997007 Idaho PCA	596,353	0	596,353	0	0	0	596,353	0	596,353	
12	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,899)	(1,899)	0	(920)	(920)	
12	997016 Redemption Expense Amortization	0	78,883	78,883	0	53,134	53,134	0	25,749	25,749	
99	997017 Amort - Invest in Exch Pwr (405.9)	0	0	0	0	0	0	0	0	0	
99	997018 DSM Tariff Rider	38,056	0	38,056	(181,831)	0	(181,831)	219,887	0	219,887	
12	997020 FAS87 Current Pension Accrual	0	865,597	865,597	0	583,049	583,049	0	282,548	282,548	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	30,577	30,577	0	20,596	20,596	0	9,981	9,981	
99	997031 Decoupling Mechanism	1,712,677	0	1,712,677	888,523	0	888,523	824,154	0	824,154	
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,765	110,765	0	53,677	53,677	
99	997033 BPA Residential Exchange	(637,976)	0	(637,976)	(303,485)	0	(303,485)	(334,491)	0	(334,491)	
99	997034 Montana Hydro Settlement	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458	
99	997035 Leases	0	24,891	24,891	0	17,074	17,074	0	7,817	7,817	
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0	
12	997044 Non-Monetary Power Costs	0	(35,026)	(35,026)	0	(23,593)	(23,593)	0	(11,433)	(11,433)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	68,223	0	68,223	41,458	0	41,458	26,765	0	26,765	
12	997048 AFUDC	0	592,699	592,699	0	399,230	399,230	0	193,469	193,469	
12	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(9,089,031)	(9,089,031)	0	(4,404,587)	(4,404,587)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250	
12	997061 CDA Fund Settlement	0	33,334	33,334	0	22,453	22,453	0	10,881	10,881	
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,625	62,302	2,581	24,049	26,630	
99	997065 Amortization - Unbilled Revenue Add-Ins	(404,152)	0	(404,152)	(364,528)	0	(364,528)	(39,624)	0	(39,624)	
12	997072 CDA Fund Settlement-Prepayment	0	166,666	166,666	0	108,983	108,983	0	57,683	57,683	
12	997080 Book Transportation Depreciation	0	(126,664)	(126,664)	0	(85,318)	(85,318)	0	(41,346)	(41,346)	
12	997081 Deferred Compensation	0	53,156	53,156	0	35,805	35,805	0	17,351	17,351	
4	997082 Meal Disallowances	0	63,156	63,156	0	43,322	43,322	0	19,834	19,834	
12	997083 Paid Time Off	0	(138,432)	(138,432)	0	(93,245)	(93,245)	0	(45,187)	(45,187)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(113,318)	0	(113,318)	0	0	0	(113,318)	0	(113,318)	
99	997095 WA REC Deferral	(35,083)	0	(35,083)	(35,083)	0	(35,083)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,837	1,837	0	890	890	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	237,106	237,106	0	159,710	159,710	0	77,396	77,396	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(2,142,049)	(2,142,049)	0	(1,442,841)	(1,442,841)	0	(699,208)	(699,208)	
99	997102 Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0	
99	997103 Def Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716	
99	997104 Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769	
99	997107 MDM System	(1,255,637)	0	(1,255,637)	(1,255,637)	0	(1,255,637)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(480,615)	0	(480,615)	0	0	0	(480,615)	0	(480,615)
99	997110 FISERVE	(169,907)	0	(169,907)	(114,637)	0	(114,637)	(55,270)	0	(55,270)
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
99	997115 AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	997117 Colstrip Plant Adjustment	(157,966)	0	(157,966)	0	0	0	(157,966)	0	(157,966)
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>6,999,304</b>	<b>(5,258,296)</b>	<b>(257,632)</b>	<b>2,413,653</b>	<b>(3,571,081)</b>	<b>(1,157,428)</b>	<b>2,587,011</b>	<b>(1,687,215)</b>	<b>899,796</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.358%	32.642%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(411,575)	(411,575)	0	(277,229)	(277,229)	0	(134,346)	(134,346)
99	410100	Deferred Federal Income Tax Expense - Washin	148,784	0	148,784	148,784	0	148,784	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(153,384)	0	(153,384)	0	0	0	(153,384)	0	(153,384)
	410100	Total	(4,600)	(411,575)	(416,175)	148,784	(277,229)	(128,445)	(153,384)	(134,346)	(287,730)
12	411100	Deferred Federal Income Tax Expense - Allocate	0	13,740	13,740	0	9,255	9,255	0	4,485	4,485
99	411100	Deferred Federal Income Tax Expense - Washin	67,845	0	67,845	67,845	0	67,845	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	8,321	0	8,321	0	0	0	8,321	0	8,321
	411100	Total	76,166	13,740	89,906	67,845	9,255	77,100	8,321	4,485	12,806
Total Deferred Federal Income Tax Expense			71,566	(397,835)	(326,269)	216,629	(267,974)	(51,345)	(145,063)	(129,861)	(274,924)

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.358%	32.642%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	98,906	98,906	0	64,675	64,675	0	34,231	34,231
1	408150	R&P Property Tax--Production	0	1,524,180	1,524,180	0	996,661	996,661	0	527,519	527,519
1	408180	R&P Property Tax--Transmission	0	548,035	548,035	0	358,360	358,360	0	189,675	189,675
1	409100	State Income Tax--Montana & Oregon	0	52,611	52,611	0	34,402	34,402	0	18,209	18,209
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>2,223,732</b>	<b>2,223,732</b>	<b>0</b>	<b>1,454,098</b>	<b>1,454,098</b>	<b>0</b>	<b>769,634</b>	<b>769,634</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	1,723,871	0	1,723,871	1,723,871	0	1,723,871	0	0	0
99	408120	Municipal Occupation & License Tax	1,797,112	0	1,797,112	1,507,040	0	1,507,040	290,072	0	290,072
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	955,464	0	955,464	675,019	0	675,019	280,445	0	280,445
99	409100	State Income Tax--Idaho	53,622	0	53,622	0	0	0	53,622	0	53,622
99	411410	State Income Tax--Idaho ITC Deferred	53,622	0	53,622	0	0	0	53,622	0	53,622
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
<b>TOTAL DISTRIBUTION</b>			<b>4,580,374</b>	<b>0</b>	<b>4,580,374</b>	<b>3,905,930</b>	<b>0</b>	<b>3,905,930</b>	<b>674,444</b>	<b>0</b>	<b>674,444</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>4,580,374</b>	<b>2,223,732</b>	<b>6,804,106</b>	<b>3,905,930</b>	<b>1,454,098</b>	<b>5,360,028</b>	<b>674,444</b>	<b>769,634</b>	<b>1,444,078</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	7,974,999	7,974,999	0	5,214,852	5,214,852	0	2,760,147	2,760,147
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,117,914	1,117,914	0	731,004	731,004	0	386,910	386,910
1	182381	CDA Settlement Past Storage	0	30,206,259	30,206,259	0	19,751,873	19,751,873	0	10,454,386	10,454,386
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	15,046,992	15,526,435	479,443	9,980,058	10,459,501	0	5,066,934	5,066,934
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	957,072	96,456,339	97,413,411	924,338	66,164,226	67,088,564	32,734	30,292,113	30,324,847
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,916,548	978,383	15,894,931	14,916,548	671,122	15,587,670	0	307,261	307,261
TOTAL INTANGIBLE PLANT			16,955,767	290,546,563	307,502,330	16,923,033	196,223,574	213,146,607	32,734	94,322,989	94,355,723
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	111,049,012	28,481,441	139,530,453	72,571,054	18,624,014	91,195,068	38,477,958	9,857,427	48,335,385
1	312000	Boiler Plant	145,927,349	46,798,816	192,726,165	95,367,441	30,601,746	125,969,187	50,559,908	16,197,070	66,756,978
1	313000	Generators	7,921	0	7,921	5,096	0	5,096	2,825	0	2,825
1	314000	Turbogenerator Units	38,646,937	18,748,211	57,395,148	25,251,639	12,259,455	37,511,094	13,395,298	6,488,756	19,884,054
1	315000	Accessory Electric Equipment	17,324,023	12,176,057	29,500,080	11,321,482	7,961,924	19,283,406	6,002,541	4,214,133	10,216,674
1	316000	Miscellaneous Power Plant Equipment	14,114,372	2,672,035	16,786,407	9,223,787	1,747,244	10,971,031	4,890,585	924,791	5,815,376
TOTAL STEAM PRODUCTION PLANT			327,069,614	112,455,032	439,524,646	213,740,499	73,534,346	287,274,845	113,329,115	38,920,686	152,249,801
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,014,216	64,014,216	0	41,858,896	41,858,896	0	22,155,320	22,155,320
1	331XXX	Structures & Improvements	0	97,563,766	97,563,766	0	63,796,947	63,796,947	0	33,766,819	33,766,819
1	332XXX	Reservoirs, Dams, & Waterways	0	196,483,439	196,483,439	0	128,480,521	128,480,521	0	68,002,918	68,002,918
1	333000	Waterwheels, Turbines, & Generators	0	238,938,249	238,938,249	0	156,241,721	156,241,721	0	82,696,528	82,696,528
1	334000	Accessory Electric Equipment	0	71,817,708	71,817,708	0	46,961,599	46,961,599	0	24,856,109	24,856,109
1	335XXX	Miscellaneous Power Plant Equipment	0	14,909,824	14,909,824	0	9,749,534	9,749,534	0	5,160,290	5,160,290
1	336000	Roads, Railroads, & Bridges	0	4,343,906	4,343,906	0	2,840,480	2,840,480	0	1,503,426	1,503,426
TOTAL HYDRAULIC PRODUCTION PLANT			0	688,071,108	688,071,108	0	449,929,698	449,929,698	0	238,141,410	238,141,410
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,155,964	17,155,964	0	11,218,285	11,218,285	0	5,937,679	5,937,679
1	342000	Fuel Holders, Producers, & Accessories	0	21,392,517	21,392,517	0	13,988,567	13,988,567	0	7,403,950	7,403,950
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	221,539,922	221,539,922	0	144,864,955	144,864,955	0	76,674,967	76,674,967
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,354,689	22,354,689	0	14,617,731	14,617,731	0	7,736,958	7,736,958
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,701,099	1,701,099	0	1,112,349	1,112,349	0	588,750	588,750
TOTAL OTHER PRODUCTION PLANT			0	308,762,782	308,762,782	0	201,899,983	201,899,983	0	106,862,799	106,862,799
TOTAL PRODUCTION PLANT			327,069,614	1,109,288,922	1,436,358,536	213,740,499	725,364,027	939,104,526	113,329,115	383,924,895	497,254,010

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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
		TRANSMISSION PLANT:										
1	350XXX	Land & Land Rights	628,358	28,879,151	29,507,509	410,632	18,884,077	19,294,709	217,726	9,995,074	10,212,800	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	406	25,811,624	25,812,030	231	16,878,221	16,878,452	175	8,933,403	8,933,578	
1	353XXX	Station Equipment	12,096,050	273,969,630	286,065,680	7,904,886	179,148,741	187,053,627	4,191,164	94,820,889	99,012,053	
1	354000	Towers & Fixtures	15,993,514	1,167,385	17,160,899	10,451,766	763,353	11,215,119	5,541,748	404,032	5,945,780	
1	355000	Poles & Fixtures	5,418	278,663,445	278,668,863	3,541	182,218,027	182,221,568	1,877	96,445,418	96,447,295	
1	356000	Overhead Conductors & Devices	12,526,550	143,554,947	156,081,497	8,186,123	93,870,580	102,056,703	4,340,427	49,684,367	54,024,794	
1	357000	Underground Conduit	0	3,208,133	3,208,133	0	2,097,798	2,097,798	0	1,110,335	1,110,335	
1	358000	Underground Conductors & Devices	0	2,557,437	2,557,437	0	1,672,308	1,672,308	0	885,129	885,129	
1	359000	Roads & Trails	78,834	2,034,313	2,113,147	51,518	1,330,237	1,381,755	27,316	704,076	731,392	
		TOTAL TRANSMISSION PLANT	41,329,130	759,846,065	801,175,195	27,008,697	496,863,342	523,872,039	14,320,433	262,982,723	277,303,156	
		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	3,464,336	0	3,464,336	982,303	0	982,303	2,482,033	0	2,482,033	
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850	
99	361000	Structures & Improvements	34,059,824	0	34,059,824	27,137,360	0	27,137,360	6,922,464	0	6,922,464	
3	362000	Station Equipment	143,181,814	3,038,989	146,220,803	97,786,324	2,177,041	99,963,365	45,395,490	861,948	46,257,438	
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0	
99	364000	Poles, Towers, & Fixtures	433,534,475	0	433,534,475	282,341,109	0	282,341,109	151,193,366	0	151,193,366	
99	365000	Overhead Conductors & Devices	278,951,851	0	278,951,851	178,432,671	0	178,432,671	100,519,180	0	100,519,180	
99	366000	Underground Conduit	122,741,947	0	122,741,947	79,895,591	0	79,895,591	42,846,356	0	42,846,356	
99	367000	Underground Conductors & Devices	218,565,866	0	218,565,866	144,920,108	0	144,920,108	73,645,758	0	73,645,758	
99	368000	Line Transformers	279,492,849	0	279,492,849	192,886,790	0	192,886,790	86,606,059	0	86,606,059	
99	369XXX	Services	179,198,095	0	179,198,095	117,860,044	0	117,860,044	61,338,051	0	61,338,051	
99	371XXX	Installations on Customers' Premises	1,928,903	0	1,928,903	1,928,903	0	1,928,903	0	0	0	
99	370XXX	Meters	75,277,563	0	75,277,563	52,200,688	0	52,200,688	23,076,875	0	23,076,875	
99	373XXX	Street Light & Signal Systems	65,206,107	0	65,206,107	42,264,744	0	42,264,744	22,941,363	0	22,941,363	
		TOTAL DISTRIBUTION PLANT	1,846,329,380	3,038,989	1,849,368,369	1,227,523,981	2,177,041	1,229,701,022	618,805,399	861,948	619,667,347	
		GENERAL PLANT: (From Report C-GPL)										
4	389XXX	Land & Land Rights	1,516,394	8,220,480	9,736,874	813,635	5,638,838	6,452,473	702,759	2,581,642	3,284,401	
4	390XXX	Structures & Improvements	18,947,769	92,411,131	111,358,900	10,579,342	63,389,415	73,968,757	8,368,427	29,021,716	37,390,143	
4	391XXX	Office Furniture & Equipment	4,229,531	64,655,960	68,885,491	4,205,263	44,350,756	48,556,019	24,268	20,305,204	20,329,472	
4	392XXX	Transportation Equipment	35,616,078	23,147,143	58,763,221	25,115,689	15,877,783	40,993,472	10,500,389	7,269,360	17,769,749	
4	393000	Stores Equipment	424,950	3,952,043	4,376,993	248,778	2,710,904	2,959,682	176,172	1,241,139	1,417,311	
4	394000	Tools, Shop & Garage Equipment	1,778,300	14,489,369	16,267,669	787,146	9,938,983	10,726,129	991,154	4,550,386	5,541,540	
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816	
4	395XXX	Laboratory Equipment	412,693	2,459,159	2,871,852	399,113	1,686,860	2,085,973	13,580	772,299	785,879	
4	396XXX	Power Operated Equipment	24,036,421	9,341,712	33,378,133	14,135,158	6,407,947	20,543,105	9,901,263	2,933,765	12,835,028	
4	397XXX	Communications Equipment	27,392,335	78,243,873	105,636,208	17,986,842	53,671,385	71,658,227	9,405,493	24,572,488	33,977,981	
4	398000	Miscellaneous Equipment	13,522	625,369	638,891	0	428,972	428,972	13,522	196,397	209,919	
		TOTAL GENERAL PLANT	114,367,993	297,663,469	412,031,462	74,270,966	204,182,257	278,453,223	40,097,027	93,481,212	133,578,239	
		TOTAL PLANT IN SERVICE	2,346,051,884	2,460,384,008	4,806,435,892	1,559,467,176	1,624,810,241	3,184,277,417	786,584,708	835,573,767	1,622,158,475	



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

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated		
<b>ACCUMULATED DEPRECIATION</b>												
E-ADEP		Steam Production Plant	(242,314,614)	(70,746,117)	(313,060,731)	(157,529,025)	(46,260,886)	(203,789,911)	(84,785,589)	(24,485,231)	(109,270,820)	
E-ADEP		Hydro Production Plant	0	(144,806,057)	(144,806,057)	0	(94,688,681)	(94,688,681)	0	(50,117,376)	(50,117,376)	
E-ADEP		Other Production Plant	0	(137,450,860)	(137,450,860)	0	(89,879,117)	(89,879,117)	0	(47,571,743)	(47,571,743)	
E-ADEP		Transmission Plant	(23,700,759)	(205,641,529)	(229,342,288)	(15,197,219)	(134,468,996)	(149,666,215)	(8,503,540)	(71,172,533)	(79,676,073)	
E-ADEP		Distribution Plant	(594,814,385)	(244,393)	(595,058,778)	(364,472,117)	(175,076)	(364,647,193)	(230,342,268)	(69,317)	(230,411,585)	
E-ADEP		General Plant	(40,103,881)	(97,629,821)	(137,733,702)	(24,215,295)	(66,969,176)	(91,184,471)	(15,888,586)	(30,660,645)	(46,549,231)	
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(900,933,639)</b>	<b>(656,518,777)</b>	<b>(1,557,452,416)</b>	<b>(561,413,656)</b>	<b>(432,441,932)</b>	<b>(993,855,588)</b>	<b>(339,519,983)</b>	<b>(224,076,845)</b>	<b>(563,596,828)</b>	
<b>ACCUMULATED AMORTIZATION</b>												
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,836,866)	(14,836,866)	0	(9,701,827)	(9,701,827)	0	(5,135,039)	(5,135,039)	
E-AAAMT		Distribution-Franchises/Misc Intangibles	(287,965)	0	(287,965)	(287,965)	0	(287,965)	0	0	0	
E-AAAMT		General Plant - 303000	0	(2,730,700)	(2,730,700)	0	(1,870,253)	(1,870,253)	0	(860,447)	(860,447)	
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,992,989)	(68,653,945)	(72,646,934)	(3,965,108)	(47,093,174)	(51,058,282)	(27,881)	(21,560,771)	(21,588,652)	
E-AAAMT		General Plant - 390200, 396200	0	(186,627)	(186,627)	0	(128,017)	(128,017)	0	(58,610)	(58,610)	
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(4,280,954)</b>	<b>(86,408,138)</b>	<b>(90,689,092)</b>	<b>(4,253,073)</b>	<b>(58,793,271)</b>	<b>(63,046,344)</b>	<b>(27,881)</b>	<b>(27,614,867)</b>	<b>(27,642,748)</b>	
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(905,214,593)</b>	<b>(742,926,915)</b>	<b>(1,648,141,508)</b>	<b>(565,666,729)</b>	<b>(491,235,203)</b>	<b>(1,056,901,932)</b>	<b>(339,547,864)</b>	<b>(251,691,712)</b>	<b>(591,239,576)</b>	
<b>NET ELECTRIC UTILITY PLANT before ADFIT</b>			<b>1,440,837,291</b>	<b>1,717,457,093</b>	<b>3,158,294,384</b>	<b>993,800,447</b>	<b>1,133,575,038</b>	<b>2,127,375,485</b>	<b>447,036,844</b>	<b>583,882,055</b>	<b>1,030,918,899</b>	
<b>ACCUMULATED DFIT</b>												
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0	
1		ADFIT - Colstrip PCB (283200)	0	108,266	108,266	0	70,795	70,795	0	37,471	37,471	
12		ADFIT - Electric Plant In Service (282900)	0	(551,118,476)	(551,118,476)	0	(371,222,383)	(371,222,383)	0	(179,896,093)	(179,896,093)	
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,582,626)	(60,582,626)	0	(41,556,652)	(41,556,652)	0	(19,025,974)	(19,025,974)	
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,263,761)	(1,263,761)	0	(866,877)	(866,877)	0	(396,884)	(396,884)	
4		ADFIT - Common Plant (283750 from C-DTX)	0	(103,769)	(103,769)	0	(71,180)	(71,180)	0	(32,589)	(32,589)	
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	(6,343,314)	(6,343,314)	0	(4,147,893)	(4,147,893)	0	(2,195,421)	(2,195,421)	
1		ADFIT - CDA Settlement Costs (283333)	0	255,249	255,249	0	166,907	166,907	0	88,342	88,342	
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,201,458)	(1,201,458)	0	(809,278)	(809,278)	0	(392,180)	(392,180)	
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(620,249,889)</b>	<b>(620,249,889)</b>	<b>0</b>	<b>(418,436,561)</b>	<b>(418,436,561)</b>	<b>0</b>	<b>(201,813,328)</b>	<b>(201,813,328)</b>	
<b>NET ELECTRIC UTILITY PLANT</b>			<b>1,440,837,291</b>	<b>1,097,207,204</b>	<b>2,538,044,495</b>	<b>993,800,447</b>	<b>715,138,477</b>	<b>1,708,938,924</b>	<b>447,036,844</b>	<b>382,068,727</b>	<b>829,105,571</b>	

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	71.637%	28.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.358%	32.642%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,440,837,291	1,097,207,204	2,538,044,495	993,800,447	715,138,477	1,708,938,924	447,036,844	382,068,727	829,105,571	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)	618,546	1,916,217	2,534,763	545,992	1,314,429	1,860,421	72,554	601,788	674,342	
4	Accumulated Amortization - AFUDC (182318)	(24,859)	(87,056)	(111,915)	(22,883)	(59,716)	(82,599)	(1,976)	(27,340)	(29,316)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(28,472)	0	(28,472)	28,472	0	28,472	
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)	(3,256,166)	0	(3,256,166)	(1,043,545)	0	(1,043,545)	(2,212,621)	0	(2,212,621)	
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)	1,865,500	0	1,865,500	0	0	0	1,865,500	0	1,865,500	
99	ADFIT - Boulder Park Disallowed (190040)	154,245	0	154,245	0	0	0	154,245	0	154,245	
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)	158,456	0	158,456	158,456	0	158,456	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(5,155,079)	0	(5,155,079)	(5,155,079)	0	(5,155,079)	0	0	0	
99	CDA Lake Settlement - ID (186382)	27,103	0	27,103	0	0	0	27,103	0	27,103	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(38,968)	0	(38,968)	(33,276)	0	(33,276)	(5,692)	0	(5,692)	
99	CDA CDR Fund - Direct (182324)	11,526	0	11,526	11,526	0	11,526	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	81,051	0	81,051	75,979	0	75,979	5,072	0	5,072	
99	ADFIT - Spokane River Relicensing (283322)	(17,006)	0	(17,006)	(15,944)	0	(15,944)	(1,062)	0	(1,062)	
99	Spokane River PM&Es (182323)	71,867	0	71,867	48,246	0	48,246	23,621	0	23,621	
99	ADFIT - Spokane River PM&Es (283323)	(15,106)	0	(15,106)	(10,146)	0	(10,146)	(4,960)	0	(4,960)	
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)	(2,037,554)	(73,833)	(2,111,387)	(803,054)	(50,646)	(853,700)	(1,234,500)	(23,187)	(1,257,687)	
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)	(5,988,749)	0	(5,988,749)	0	0	0	(5,988,749)	0	(5,988,749)	
99	Colstrip-Regulatory Asset (182327)	2,089,304	0	2,089,304	0	0	0	2,089,304	0	2,089,304	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,104,078	0	1,104,078	0	0	0	1,104,078	0	1,104,078	
99	Colstrip Reg Asset ADFIT (283376)	(285,194)	0	(285,194)	0	0	0	(285,194)	0	(285,194)	
99	Colstrip ARO (317000P)	4,808,318	0	4,808,318	0	0	0	4,808,318	0	4,808,318	
99	Colstrip ARO A/D (317000A)	(367,239)	0	(367,239)	0	0	0	(367,239)	0	(367,239)	
99	Colstrip ARO Liability (230027)	(5,385,653)	0	(5,385,653)	0	0	0	(5,385,653)	0	(5,385,653)	
99	Colstrip ARO ADFIT (190376)	1,130,987	0	1,130,987	0	0	0	1,130,987	0	1,130,987	
99	Colstrip ARO ADFIT (283377)	(845,793)	0	(845,793)	0	0	0	(845,793)	0	(845,793)	
99	Customer Deposits (235199)	(2,044,071)	0	(2,044,071)	(2,044,071)	0	(2,044,071)	0	0	0	
C-WKC	Working Capital	43,329,277	0	43,329,277	28,952,053	0	28,952,053	14,377,224	0	14,377,224	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	30,914,817	1,755,328	32,670,145	21,746,781	1,204,067	22,950,848	9,168,036	551,261	9,719,297	
	NET RATE BASE	1,471,752,108	1,098,962,532	2,570,714,640	#####	716,342,544	1,731,889,772	456,204,880	382,619,988	838,824,868	

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	267,119	267,119			267,119	267,119		174,669	174,669		92,450	92,450	
	Steam (ED-ID)	351,918	351,918		351,918		351,918				351,918		351,918	
	Steam (ED-WA)	347,996	347,996		347,996			347,996		347,996				
1	Hydro (ED-AN)	1,229,687	1,229,687			1,229,687	1,229,687		804,092	804,092		425,595	425,595	
1	Other (ED-AN)	903,675	903,675			903,675	903,675		590,913	590,913		312,762	312,762	
<b>Total Electric Production</b>		<b>3,100,395</b>	<b>3,100,395</b>			<b>699,914</b>	<b>2,400,481</b>	<b>3,100,395</b>	<b>347,996</b>	<b>1,569,674</b>	<b>1,917,670</b>	<b>351,918</b>	<b>830,807</b>	<b>1,182,725</b>
<b>Electric Transmission</b>														
1	ED-AN	1,295,721	1,295,721			1,295,721	1,295,721		847,272	847,272		448,449	448,449	
	ED-ID	82,064	82,064		82,064		82,064				82,064		82,064	
	ED-WA	42,370	42,370		42,370			42,370		42,370				
<b>Total Electric Transmissic</b>		<b>1,420,155</b>	<b>1,420,155</b>			<b>124,434</b>	<b>1,295,721</b>	<b>1,420,155</b>	<b>42,370</b>	<b>847,272</b>	<b>889,642</b>	<b>82,064</b>	<b>448,449</b>	<b>530,513</b>
<b>Electric Distribution</b>														
3	ED-AN	6,787	6,787			6,787	6,787		4,862	4,862		1,925	1,925	
	ED-ID	1,389,942	1,389,942		1,389,942		1,389,942				1,389,942		1,389,942	
	ED-WA	2,600,257	2,600,257		2,600,257		2,600,257	2,600,257		2,600,257				
<b>Total Electric Distribution</b>		<b>3,996,986</b>	<b>3,996,986</b>			<b>3,990,199</b>	<b>6,787</b>	<b>3,996,986</b>	<b>2,600,257</b>	<b>4,862</b>	<b>2,605,119</b>	<b>1,389,942</b>	<b>1,925</b>	<b>1,391,867</b>
<b>Gas Underground Storage</b>														
	GD-AN	49,286		49,286										
	GD-OR	9,513			9,513									
<b>Total Gas Underground St</b>		<b>58,799</b>		<b>49,286</b>	<b>9,513</b>									
<b>Gas Distribution</b>														
	GD-AN	4,786		4,786										
	GD-ID	496,178		496,178										
	GD-WA	1,068,497		1,068,497										
	GD-OR	742,712			742,712									
<b>Total Gas Distribution</b>		<b>2,312,173</b>		<b>1,569,461</b>	<b>742,712</b>									
<b>General Plant</b>														
4	ED-AN	252,125	252,125			252,125	252,125		172,945	172,945		79,180	79,180	
	ED-ID	41,459	41,459		41,459		41,459				41,459		41,459	
	ED-WA	68,822	68,822		68,822			68,822		68,822				
7,4	CD-AA	1,902,069	1,342,442	390,172	169,455	1,342,442	1,342,442		920,848	920,848		421,594	421,594	
9,4	CD-AN	76,311	59,426	16,885		59,426	59,426		40,763	40,763		18,663	18,663	
9	CD-ID	38,965	30,343	8,622		30,343	30,343				30,343		30,343	
9	CD-WA	162,969	126,909	36,060		126,909	126,909	126,909		126,909				
8	GD-AA	29,318		20,457	8,861									
	GD-AN	2,753		2,753										
	GD-ID	2,881		2,881										
	GD-WA	104,758		104,758										
	GD-OR	18,448			18,448									
<b>Total General Plant</b>		<b>2,700,878</b>	<b>1,921,526</b>	<b>582,588</b>	<b>196,764</b>	<b>267,533</b>	<b>1,653,993</b>	<b>1,921,526</b>	<b>195,731</b>	<b>1,134,556</b>	<b>1,330,287</b>	<b>71,802</b>	<b>519,437</b>	<b>591,239</b>
<b>Total Depreciation Expens</b>		<b>13,589,386</b>	<b>10,439,062</b>	<b>2,201,335</b>	<b>948,989</b>	<b>5,082,080</b>	<b>5,356,982</b>	<b>10,439,062</b>	<b>3,186,354</b>	<b>3,556,364</b>	<b>6,742,718</b>	<b>1,895,726</b>	<b>1,800,618</b>	<b>3,696,344</b>

**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expe	28.363%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%
							34.610%
							31.405%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		50,045	50,045		26,488	26,488			
1	Misc Intangible Plt (303000)	ED-AN	19,647	19,647		19,647	19,647		12,847	12,847		6,800	6,800			
<b>Total Production/Transmission</b>			<b>96,180</b>	<b>96,180</b>		<b>96,180</b>	<b>96,180</b>		<b>62,892</b>	<b>62,892</b>		<b>33,288</b>	<b>33,288</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (303000)	ED-WA	(2,173)	(2,173)		(2,173)	(2,173)		(2,173)	(2,173)						
<b>Total Distribution</b>			<b>(160)</b>	<b>(160)</b>		<b>(160)</b>	<b>(160)</b>		<b>(160)</b>	<b>(160)</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	34,587	24,411	7,095	3,081				16,745	16,745		7,666	7,666		
9,1		CD-AN	812	632	180			24,411	632	413	413		219	219		
		GD-ID	1,245		1,245											
		GD-WA	2,072		2,072											
		GD-OR	672			672										
<b>Total General Plant - 303000</b>			<b>39,388</b>	<b>25,043</b>	<b>10,592</b>	<b>3,753</b>		<b>25,043</b>	<b>25,043</b>	<b>17,158</b>	<b>17,158</b>		<b>7,885</b>	<b>7,885</b>		
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	2,694,418	1,901,666	552,706	240,046		1,901,666	1,901,666	1,304,448	1,304,448		597,218	597,218		
9,4		CD-AN	7,528	5,862	1,666			5,862	5,862	4,021	4,021		1,841	1,841		
9,4		CD-ID	656	511	145			511	511			511	511			
9,4		CD-WA	317,326	247,111	70,215			247,111	247,111	247,111	247,111		0	0		
4		ED-AN	237,713	237,713				237,713	237,713	163,059	163,059		74,654	74,654		
		ED-ID	0	0				0	0			0	0			
		ED-WA	11,912	11,912				11,912	11,912	11,912	11,912		0	0		
8		GD-AA	9,505		6,632	2,873										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>3,279,058</b>	<b>2,404,775</b>	<b>631,364</b>	<b>242,919</b>		<b>259,534</b>	<b>2,145,241</b>	<b>2,404,775</b>	<b>259,023</b>	<b>1,471,528</b>	<b>1,730,551</b>	<b>511</b>	<b>673,713</b>	<b>674,224</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0		0	0	0	0		0	0		
4		ED-AN	3,958	3,958				3,958	3,958	2,715	2,715		1,243	1,243		
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>3,958</b>	<b>3,958</b>	<b>0</b>	<b>0</b>		<b>3,958</b>	<b>3,958</b>	<b>2,715</b>	<b>2,715</b>		<b>1,243</b>	<b>1,243</b>		
<b>Total Amortization Expense</b>			<b>3,418,424</b>	<b>2,529,796</b>	<b>641,956</b>	<b>246,672</b>		<b>259,374</b>	<b>2,270,422</b>	<b>2,529,796</b>	<b>258,863</b>	<b>1,554,293</b>	<b>1,813,156</b>	<b>511</b>	<b>716,129</b>	<b>716,640</b>

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(70,746,117)	(70,746,117)			(70,746,117)	(70,746,117)		(46,260,886)	(46,260,886)		(24,485,231)	(24,485,231)	
	Steam (ED-ID)	(84,785,589)	(84,785,589)		(84,785,589)	(84,785,589)	(84,785,589)				(84,785,589)		(84,785,589)	
	Steam (ED-WA)	(157,529,025)	(157,529,025)		(157,529,025)	(157,529,025)	(157,529,025)	(157,529,025)		(157,529,025)				
1	Hydro (ED-AN)	(144,806,057)	(144,806,057)		(144,806,057)	(144,806,057)	(144,806,057)	(94,688,681)	(94,688,681)			(50,117,376)	(50,117,376)	
1	Other (ED-AN)	(137,450,860)	(137,450,860)		(137,450,860)	(137,450,860)	(137,450,860)	(89,879,117)	(89,879,117)			(47,571,743)	(47,571,743)	
<b>Total Electric Production</b>		<b>(595,317,648)</b>	<b>(595,317,648)</b>		<b>(242,314,614)</b>	<b>(353,003,034)</b>	<b>(595,317,648)</b>	<b>(157,529,025)</b>	<b>(230,828,684)</b>	<b>(388,357,709)</b>		<b>(84,785,589)</b>	<b>(122,174,350)</b>	<b>(206,959,939)</b>
<b>Electric Transmission</b>														
1	ED-AN	(205,641,529)	(205,641,529)			(205,641,529)	(205,641,529)	(134,468,996)	(134,468,996)			(71,172,533)	(71,172,533)	
	ED-ID	(8,503,540)	(8,503,540)		(8,503,540)	(8,503,540)	(8,503,540)				(8,503,540)		(8,503,540)	
	ED-WA	(15,197,219)	(15,197,219)		(15,197,219)	(15,197,219)	(15,197,219)	(15,197,219)		(15,197,219)				
<b>Total Electric Transmissic</b>		<b>(229,342,288)</b>	<b>(229,342,288)</b>		<b>(23,700,759)</b>	<b>(205,641,529)</b>	<b>(229,342,288)</b>	<b>(15,197,219)</b>	<b>(134,468,996)</b>	<b>(149,666,215)</b>		<b>(8,503,540)</b>	<b>(71,172,533)</b>	<b>(79,676,073)</b>
<b>Electric Distribution</b>														
3	ED-AN	(244,393)	(244,393)			(244,393)	(244,393)	(175,076)	(175,076)			(69,317)	(69,317)	
	ED-ID	(230,342,268)	(230,342,268)		(230,342,268)	(230,342,268)	(230,342,268)				(230,342,268)		(230,342,268)	
	ED-WA	(364,472,117)	(364,472,117)		(364,472,117)	(364,472,117)	(364,472,117)	(364,472,117)		(364,472,117)				
<b>Total Electric Distribution</b>		<b>(595,058,778)</b>	<b>(595,058,778)</b>		<b>(594,814,385)</b>	<b>(244,393)</b>	<b>(595,058,778)</b>	<b>(364,472,117)</b>	<b>(175,076)</b>	<b>(364,647,193)</b>		<b>(230,342,268)</b>	<b>(69,317)</b>	<b>(230,411,585)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(17,090,357)	(17,090,357)											
	GD-OR	(1,264,179)		(1,264,179)		(1,264,179)								
<b>Total Gas Underground St</b>		<b>(18,354,536)</b>		<b>(17,090,357)</b>		<b>(1,264,179)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,844,029)	(1,844,029)											
	GD-ID	(83,850,903)	(83,850,903)											
	GD-WA	(148,398,240)	(148,398,240)											
	GD-OR	(117,810,988)		(117,810,988)										
<b>Total Gas Distribution</b>		<b>(351,904,160)</b>		<b>(234,093,172)</b>		<b>(117,810,988)</b>								
<b>General Plant</b>														
4	ED-AN	(36,449,177)	(36,449,177)			(36,449,177)	(36,449,177)	(25,002,313)	(25,002,313)			(11,446,864)	(11,446,864)	
	ED-ID	(10,912,389)	(10,912,389)		(10,912,389)	(10,912,389)	(10,912,389)				(10,912,389)		(10,912,389)	
	ED-WA	(19,984,032)	(19,984,032)		(19,984,032)	(19,984,032)	(19,984,032)	(19,984,032)		(19,984,032)				
7,4	CD-AA	(75,369,649)	(53,194,390)	(15,460,577)	(6,714,682)	(53,194,390)	(53,194,390)	(36,488,692)	(36,488,692)			(16,705,698)	(16,705,698)	
9,4	CD-AN	(10,255,485)	(7,986,254)	(2,269,231)		(7,986,254)	(7,986,254)	(5,478,171)	(5,478,171)			(2,508,083)	(2,508,083)	
9	CD-ID	(6,390,144)	(4,976,197)	(1,413,947)		(4,976,197)	(4,976,197)				(4,976,197)		(4,976,197)	
9	CD-WA	(5,433,543)	(4,231,263)	(1,202,280)		(4,231,263)	(4,231,263)	(4,231,263)		(4,231,263)				
8	GD-AA	(1,878,948)		(1,311,055)	(567,893)									
	GD-AN	(3,318,001)		(3,318,001)										
	GD-ID	(2,058,478)		(2,058,478)										
	GD-WA	(8,904,905)		(8,904,905)										
	GD-OR	(4,935,608)		(4,935,608)										
<b>Total General Plant</b>		<b>(185,890,359)</b>	<b>(137,733,702)</b>	<b>(35,938,474)</b>	<b>(12,218,183)</b>	<b>(40,103,881)</b>	<b>(97,629,821)</b>	<b>(137,733,702)</b>	<b>(24,215,295)</b>	<b>(66,969,176)</b>	<b>(91,184,471)</b>	<b>(15,888,586)</b>	<b>(30,660,645)</b>	<b>(46,549,231)</b>
<b>Total Accumulated Depr</b>		<b>(1,975,867,769)</b>	<b>(1,557,452,416)</b>	<b>(287,122,003)</b>	<b>(131,293,350)</b>	<b>(900,933,639)</b>	<b>(656,518,777)</b>	<b>(1,557,452,416)</b>	<b>(561,413,656)</b>	<b>(432,441,932)</b>	<b>(993,855,588)</b>	<b>(339,519,983)</b>	<b>(224,076,845)</b>	<b>(563,596,828)</b>

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	28.363%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	31.405%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	(12,781,754)	(12,781,754)		(12,781,754)	(12,781,754)		(8,357,989)	(8,357,989)		(4,423,765)	(4,423,765)			
1	Misc Intangible Plt (3030)	ED-AN	(2,055,112)	(2,055,112)		(2,055,112)	(2,055,112)		(1,343,838)	(1,343,838)		(711,274)	(711,274)			
<b>Total Production/Transmission</b>			<b>(14,836,866)</b>	<b>(14,836,866)</b>		<b>(14,836,866)</b>	<b>(14,836,866)</b>		<b>(9,701,827)</b>	<b>(9,701,827)</b>		<b>(5,135,039)</b>	<b>(5,135,039)</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	(238,828)	(238,828)		(238,828)	(238,828)	(238,828)		(238,828)		(238,828)	(238,828)			
	Misc Intangible Plt (3030)	ED-WA	(49,137)	(49,137)		(49,137)	(49,137)	(49,137)		(49,137)		(49,137)	(49,137)			
<b>Total Distribution</b>			<b>(287,965)</b>	<b>(287,965)</b>		<b>(287,965)</b>	<b>(287,965)</b>	<b>(287,965)</b>		<b>(287,965)</b>		<b>(287,965)</b>	<b>(287,965)</b>			
<b>General Plant - 303000</b>																
7,4		CD-AA	(3,742,156)	(2,641,139)	(767,628)	(333,389)			(1,811,689)	(1,811,689)		(829,450)	(829,450)			
9,1		CD-AN	(115,009)	(89,561)	(25,448)		(89,561)		(58,564)	(58,564)		(30,997)	(30,997)			
		GD-ID	(114,404)		(114,404)											
		GD-WA	(237,907)		(237,907)											
		GD-OR	(103,815)			(103,815)										
<b>Total General Plant - 303000</b>			<b>(4,313,291)</b>	<b>(2,730,700)</b>	<b>(1,145,387)</b>	<b>(437,204)</b>		<b>(2,730,700)</b>	<b>(2,730,700)</b>	<b>(1,870,253)</b>	<b>(1,870,253)</b>		<b>(860,447)</b>	<b>(860,447)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>																
7,4		CD-AA	(89,316,226)	(63,037,606)	(18,321,437)	(7,957,183)		(63,037,606)		(43,240,646)	(43,240,646)	(19,796,960)	(19,796,960)			
9,4		CD-AN	(94,329)	(73,457)	(20,872)		(73,457)		(50,388)	(50,388)		(23,069)	(23,069)			
9		CD-ID	(35,803)	(27,881)	(7,922)		(27,881)				(27,881)	(27,881)	(27,881)			
9		CD-WA	(4,106,494)	(3,197,850)	(908,644)		(3,197,850)	(3,197,850)	(3,197,850)		0	0	0			
4		ED-AN	(5,542,882)	(5,542,882)			(5,542,882)	(5,542,882)	(3,802,140)	(3,802,140)		(1,740,742)	(1,740,742)			
		ED-ID	0	0			0	0			0	0	0			
		ED-WA	(767,258)	(767,258)			(767,258)	(767,258)	(767,258)		(767,258)		(767,258)			
8		GD-AA	(630,031)		(439,610)	(190,421)										
		GD-AN	0		0											
		GD-OR	0			0										
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(100,493,023)</b>	<b>(72,646,934)</b>	<b>(19,698,485)</b>	<b>(8,147,604)</b>		<b>(3,992,989)</b>	<b>(68,653,945)</b>	<b>(72,646,934)</b>	<b>(3,965,108)</b>	<b>(47,093,174)</b>	<b>(47,860,432)</b>	<b>(27,881)</b>	<b>(21,560,771)</b>	<b>(21,588,652)</b>
<b>Gas Underground Storage</b>																
		GD-AN	0		0											
<b>Total Gas Underground Storage</b>			<b>0</b>		<b>0</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	0	0	0	0	0	0	0	0	0	0	0			
9		CD-ID	0	0	0		0	0		0	0	0	0			
9		CD-WA	0	0	0		0	0	0	0	0	0	0			
4		ED-AN	(186,627)	(186,627)			(186,627)	(186,627)	(128,017)	(128,017)		(58,610)	(58,610)			
		ED-WA	0	0			0	0	0	0		0	0			
		GD-WA	0		0				0							
		GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>			<b>(186,627)</b>	<b>(186,627)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>(186,627)</b>	<b>(186,627)</b>	<b>0</b>	<b>(128,017)</b>	<b>(128,017)</b>	<b>0</b>	<b>(58,610)</b>	<b>(58,610)</b>
<b>Total Accumulated Amortization</b>			<b>(120,117,772)</b>	<b>(90,689,092)</b>	<b>(20,843,872)</b>	<b>(8,584,808)</b>		<b>(4,280,954)</b>	<b>(86,408,138)</b>	<b>(90,689,092)</b>	<b>(4,253,073)</b>	<b>(58,793,271)</b>	<b>(59,848,494)</b>	<b>(27,881)</b>	<b>(27,614,867)</b>	<b>(27,642,748)</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0	848,544	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	10,880,904	0	0	7,679,524	7,679,524	0	0	2,232,000	2,232,000	0	969,380	
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	
	<b>TOTAL ACCOUNT</b>	<b>16,985,792</b>	<b>813,635</b>	<b>702,759</b>	<b>8,220,480</b>	<b>9,736,874</b>	<b>2,955,012</b>	<b>96,745</b>	<b>2,379,237</b>	<b>5,430,994</b>	<b>848,544</b>	<b>969,380</b>	<b>1,817,924</b>
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,431,300	1,129,810	2,652,327	4,649,163	8,431,300	0	0	0	0	0	0	
99	GD-WA / ID / AN	24,937,937	0	0	0	0	24,937,937	0	0	24,937,937	0	0	
99	GD-OR / AS	3,808,845	0	0	0	0	0	0	0	3,808,845	0	3,808,845	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	112,548,150	0	0	79,434,233	79,434,233	0	0	23,087,002	23,087,002	0	10,026,915	
9	CD-WA / ID / AN	30,168,821	9,449,532	5,716,099	8,327,735	23,493,366	2,685,010	1,624,185	2,366,260	6,675,455	0	0	
	<b>TOTAL ACCOUNT</b>	<b>179,895,053</b>	<b>10,579,342</b>	<b>8,368,426</b>	<b>92,411,131</b>	<b>111,358,899</b>	<b>27,622,947</b>	<b>1,624,185</b>	<b>25,453,262</b>	<b>54,700,394</b>	<b>3,808,845</b>	<b>10,026,915</b>	<b>13,835,760</b>
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,886,038	80,996	6,778	1,798,264	1,886,038	0	0	0	0	0	0	
99	GD-WA / ID / AN	995,361	0	0	0	0	995,361	0	0	995,361	0	0	
99	GD-OR / AS	12,162	0	0	0	0	0	0	0	12,162	0	12,162	
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	
7	CD-AA	88,741,419	0	0	62,631,919	62,631,919	0	0	18,203,527	18,203,527	0	7,905,973	
9	CD-WA / ID / AN	5,608,535	4,124,267	17,490	225,777	4,367,534	1,171,878	4,970	64,153	1,241,001	0	0	
	<b>TOTAL ACCOUNT</b>	<b>97,501,092</b>	<b>4,205,263</b>	<b>24,268</b>	<b>64,655,960</b>	<b>68,885,491</b>	<b>2,167,239</b>	<b>4,970</b>	<b>18,447,407</b>	<b>20,619,616</b>	<b>12,162</b>	<b>7,983,823</b>	<b>7,995,985</b>
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	48,323,273	23,197,584	9,695,291	15,430,398	48,323,273	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,762,899	0	0	0	0	9,418,789	2,515,238	1,828,872	13,762,899	0	0	
99	GD-OR / AS	3,990,674	0	0	0	0	0	0	0	3,990,674	0	3,990,674	
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7	CD-AA	7,337,576	0	0	5,178,714	5,178,714	0	0	1,505,157	1,505,157	0	653,705	
9	CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	
	<b>TOTAL ACCOUNT</b>	<b>80,217,546</b>	<b>25,115,689</b>	<b>10,500,389</b>	<b>23,147,144</b>	<b>58,763,222</b>	<b>9,963,804</b>	<b>2,744,000</b>	<b>4,087,951</b>	<b>16,795,755</b>	<b>3,990,674</b>	<b>667,895</b>	<b>4,658,569</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,117,430	247,797	174,826	3,562,473	3,985,096	70,410	49,675	1,012,249	1,132,334	0	0	
		TOTAL ACCOUNT	5,622,128	248,777	176,172	3,952,043	4,376,992	158,570	49,675	1,012,249	1,220,494	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	6,069,248	777,887	234,545	5,056,816	6,069,248	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,827,292	0	0	0	0	1,989,358	305,106	532,828	2,827,292	0	0	
99		GD-OR / AS	924,384	0	0	0	0	0	0	0	0	924,384	924,384	
8		GD-AA	5,014,029	0	0	0	0	0	0	3,498,589	3,498,589	0	1,515,440	
7		CD-AA	13,170,016	0	0	9,295,134	9,295,134	0	0	2,701,565	2,701,565	0	1,173,317	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	
		TOTAL ACCOUNT	29,164,919	787,146	991,154	14,489,369	16,267,669	1,991,989	520,091	6,772,029	9,284,109	924,384	2,688,757	3,613,141
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,764,825	399,113	13,580	1,352,132	1,764,825	0	0	0	0	0	0	
99		GD-WA / ID / AN	150,763	0	0	0	0	55,846	0	94,917	150,763	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,737,679	399,113	13,580	2,459,159	2,871,852	55,846	0	559,827	615,673	48,404	201,750	250,154
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,855,131	13,882,785	9,491,081	8,481,265	31,855,131	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,476,780	252,374	410,182	487,457	1,150,013	71,710	116,550	138,507	326,767	0	0	
		TOTAL ACCOUNT	38,060,379	14,135,159	9,901,263	9,341,712	33,378,134	2,559,591	964,235	1,067,503	4,591,329	43,834	47,082	90,916



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,962,865	10,810,610	6,496,034	32,656,221	49,962,865	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,083,410	0	0	0	0	792,788	289,645	977	1,083,410	0	0	0
99	GD-OR / AS	1,123,708	0	0	0	0	0	0	0	0	1,123,708	0	1,123,708
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	59,053,639	0	0	41,678,877	41,678,877	0	0	12,113,673	12,113,673	0	5,261,089	5,261,089
9	CD-WA/ ID / AN	17,970,883	7,176,231	2,909,459	3,908,775	13,994,465	2,039,070	826,700	1,110,648	3,976,418	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>129,732,979</b>	<b>17,986,841</b>	<b>9,405,493</b>	<b>78,243,873</b>	<b>105,636,207</b>	<b>2,831,858</b>	<b>1,116,345</b>	<b>13,601,024</b>	<b>17,549,227</b>	<b>1,123,708</b>	<b>5,423,837</b>	<b>6,547,545</b>
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	621,473	0	0	438,623	438,623	0	0	127,483	127,483	0	55,367	55,367
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>826,005</b>	<b>0</b>	<b>13,522</b>	<b>625,369</b>	<b>638,891</b>	<b>0</b>	<b>1,897</b>	<b>127,483</b>	<b>129,380</b>	<b>2,367</b>	<b>55,367</b>	<b>57,734</b>
	<b>TOTAL GENERAL PLANT</b>	<b>581,860,802</b>	<b>74,270,965</b>	<b>40,097,026</b>	<b>297,663,470</b>	<b>412,031,461</b>	<b>50,306,856</b>	<b>7,122,143</b>	<b>73,507,972</b>	<b>130,936,971</b>	<b>10,827,564</b>	<b>28,064,806</b>	<b>38,892,370</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,981,254	479,443	0	10,501,811	10,981,254	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,225,825	0	0	4,394,063	4,394,063	0	0	1,277,103	1,277,103	0	554,659	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,629,459</b>	<b>479,443</b>	<b>0</b>	<b>15,046,993</b>	<b>15,526,436</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,320,042</b>	<b>3,122,241</b>	<b>426,123</b>	<b>554,659</b>	<b>980,782</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,277,426	924,338	0	14,353,088	15,277,426	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	710,926	0	0	0	0	0	0	496,056	496,056	0	214,870	
7		CD-AA	115,868,272	0	0	81,777,509	81,777,509	0	0	23,768,059	23,768,059	0	10,322,704	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,316,958</b>	<b>924,338</b>	<b>32,734</b>	<b>96,456,339</b>	<b>97,413,411</b>	<b>0</b>	<b>9,301</b>	<b>24,356,672</b>	<b>24,365,973</b>	<b>0</b>	<b>10,537,574</b>	<b>10,537,574</b>
	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	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>206,653</b>	<b>0</b>	<b>0</b>	<b>145,851</b>	<b>145,851</b>	<b>0</b>	<b>0</b>	<b>42,391</b>	<b>42,391</b>	<b>0</b>	<b>18,411</b>	<b>18,411</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	182,071	182,071	0	0	182,071	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	1,386,245	0	0	978,384	978,384	0	0	284,360	284,360	0	123,501	123,501
9		CD-WA / ID / AN	18,921,163	14,734,477	0	0	14,734,477	4,186,686	0	0	4,186,686	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,489,479</b>	<b>14,916,548</b>	<b>0</b>	<b>978,384</b>	<b>15,894,932</b>	<b>4,186,686</b>	<b>0</b>	<b>284,360</b>	<b>4,471,046</b>	<b>0</b>	<b>123,501</b>	<b>123,501</b>
		<b>TOTAL</b>	<b>303,803,262</b>	<b>16,320,329</b>	<b>32,734</b>	<b>205,198,175</b>	<b>221,551,238</b>	<b>5,209,280</b>	<b>788,906</b>	<b>52,908,462</b>	<b>58,906,648</b>	<b>426,123</b>	<b>22,919,253</b>	<b>23,345,376</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended November 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(84,962,462)	(59,964,806)	(17,428,350)	(7,569,306)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(793,369)	(617,820)	(175,549)	0
7	282919	CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750	CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
		Total	<u>(87,693,449)</u>	<u>(61,950,157)</u>	<u>(18,001,363)</u>	<u>(7,741,929)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended November 30, 2019
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,680,443	3,680,443	0	0	0	0	3,680,443
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	83	83	0	0	0	0	83
7/4	154550 Supply Chain Average Cost Variance	0	0	8	8	0	0	0	0	8
7/4	154560 Supply Chain Invoice Price Variance	0	0	77	77	0	0	0	0	77
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	29,101,721	14,506,318	0	43,608,039	28,952,053	14,377,224	149,668	129,094	0
<b>TOTAL</b>		29,101,721	14,506,318	3,680,611	47,288,650	28,952,053	14,377,224	149,668	129,094	3,680,611

ALLOCATION RATIOS:

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

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

Idaho Idaho Oregon Gas  
Electric Gas Oregon Gas  
31.405% 27.728% 100.000%