

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,033,006	6,823,105	4,209,901
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,033,006	6,823,105	4,209,901
E-APL	Electric Net Rate Base	2,539,787,087	1,707,811,763	831,975,324
	RATE OF RETURN	0.434%	0.400%	0.506%

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 August 31, 2019
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	8-01-2019 thru 08-31-2019	390,797 100.000%	256,141 65.543%	134,656 34.457%
3	E-OPS	Direct Distribution Operating Expense Percent	8-01-2019 thru 08-31-2019	1,760,516 100.000%	1,063,051 60.383%	697,465 39.617%
	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 August 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		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%

RESULTS OF OPERATIONS
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Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	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	07-01-2019 thru 08-31-2019	1,227,044,381	840,903,861	386,140,520	
		Percent		100.000%	68.531%	31.469%	
11		Book Depreciation	8-01-2019 thru 08-31-2019	10,264,077	6,600,455	3,663,622	
		Percent		100.000%	64.306%	35.694%	

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

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	07-01-2019 thru 08-31-2019	3,108,867,008 100.000%	2,088,453,282 67.177%	1,020,413,726 32.823%
13	E-PLT	Net Electric General Plant - AMA Percent	07-01-2019 thru 08-31-2019	270,806,395 100.000%	184,782,450 68.234%	86,023,945 31.766%
14		Net Allocated Schedule M's - AMA Percent	8-01-2019 thru 08-31-2019	-7,014,581 100.000%	-4,729,454 67.423%	-2,285,127 32.577%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	27,611,815	0	27,611,815	18,863,189	0	18,863,189	8,748,626	0	8,748,626
99	442200	Commercial - Firm & Int.	27,873,380	0	27,873,380	20,202,133	0	20,202,133	7,671,247	0	7,671,247
1	442300	Industrial	10,514,735	0	10,514,735	6,042,600	0	6,042,600	4,472,135	0	4,472,135
99	444000	Public Street & Highway Lighting	610,848	0	610,848	391,738	0	391,738	219,110	0	219,110
99	448000	Interdepartmental Revenue	116,126	0	116,126	93,562	0	93,562	22,564	0	22,564
99	499XXX	Unbilled Revenue	1,417,675	0	1,417,675	711,436	0	711,436	706,239	0	706,239
TOTAL SALES TO ULTIMATE CUSTOMERS			68,144,579	0	68,144,579	46,304,658	0	46,304,658	21,839,921	0	21,839,921
1	447XXX	Sales for Resale	0	5,571,141	5,571,141	0	3,642,969	3,642,969	0	1,928,172	1,928,172
TOTAL SALES OF ELECTRICITY			68,144,579	5,571,141	73,715,720	46,304,658	3,642,969	49,947,627	21,839,921	1,928,172	23,768,093
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	26,593	0	26,593	19,103	0	19,103	7,490	0	7,490
1	453000	Sales of Water & Water Power	0	(55,750)	(55,750)	0	(36,455)	(36,455)	0	(19,295)	(19,295)
1	454000	Rent from Electric Property	242,201	4,447	246,648	124,507	2,908	127,415	117,694	1,539	119,233
1	454100	Rent from Trnsmission Joint Use	6,469	0	6,469	3,070	0	3,070	3,399	0	3,399
1	456XXX	Other Electric Revenues	(312,808)	5,961,106	5,648,298	(1,212)	3,897,967	3,896,755	(311,596)	2,063,139	1,751,543
TOTAL OTHER OPERATING REVENUE			(37,545)	5,909,803	5,872,258	145,468	3,864,420	4,009,888	(183,013)	2,045,383	1,862,370
TOTAL ELECTRIC REVENUE			68,107,034	11,480,944	79,587,978	46,450,126	7,507,389	53,957,515	21,656,908	3,973,555	25,630,463

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	28,299	28,299	0	18,505	18,505	0	9,794	9,794
1	501XXX	Fuel	0	4,698,713	4,698,713	0	3,072,488	3,072,488	0	1,626,225	1,626,225
1	502000	Steam Expense	0	334,279	334,279	0	218,585	218,585	0	115,694	115,694
1	505000	Electric Expense	0	85,331	85,331	0	55,798	55,798	0	29,533	29,533
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	299,981	299,981	0	196,158	196,158	0	103,823	103,823
1	507000	Rent	0	685	685	0	448	448	0	237	237
		MAINTENANCE									
1	510000	Supervision & Engineering	0	39,440	39,440	0	25,790	25,790	0	13,650	13,650
1	511000	Structures	0	61,052	61,052	0	39,922	39,922	0	21,130	21,130
1	512000	Boiler Plant	0	417,423	417,423	0	272,953	272,953	0	144,470	144,470
1	513000	Electric Plant	0	18,954	18,954	0	12,394	12,394	0	6,560	6,560
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	229,599	229,599	0	150,135	150,135	0	79,464	79,464
		TOTAL STEAM POWER GENERATION EXP	0	6,213,756	6,213,756	0	4,063,176	4,063,176	0	2,150,580	2,150,580
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	330,434	330,434	0	216,071	216,071	0	114,363	114,363
1	536000	Water for Power	0	(72,322)	(72,322)	0	(47,291)	(47,291)	0	(25,031)	(25,031)
1	537000	Hydraulic Expense	625,398	358,353	983,751	410,299	234,327	644,626	215,099	124,026	339,125
1	538000	Electric Expense	0	661,589	661,589	0	432,613	432,613	0	228,976	228,976
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	85,230	85,230	0	55,732	55,732	0	29,498	29,498
1	540000	Rent	0	114,935	114,935	0	75,156	75,156	0	39,779	39,779
1	540100	MT Trust Funds Land Settlement Rents	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458
		MAINTENANCE									
1	541000	Supervision & Engineering	0	86,151	86,151	0	56,334	56,334	0	29,817	29,817
1	542000	Structures	0	85,681	85,681	0	56,027	56,027	0	29,654	29,654
1	543000	Reservoirs, Dams, & Waterways	0	204,440	204,440	0	133,683	133,683	0	70,757	70,757
1	544000	Electric Plant	0	273,033	273,033	0	178,536	178,536	0	94,497	94,497
1	545000	Miscellaneous Hydraulic Plant	0	79,933	79,933	0	52,268	52,268	0	27,665	27,665
		TOTAL HYDRO POWER GENERATION EXP	1,039,898	2,207,457	3,247,355	681,341	1,443,456	2,124,797	358,557	764,001	1,122,558
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	17,058	17,058	0	11,154	11,154	0	5,904	5,904
1	547XXX	Fuel	0	6,331,935	6,331,935	0	4,140,452	4,140,452	0	2,191,483	2,191,483
1	548000	Generation Expense	0	165,103	165,103	0	107,961	107,961	0	57,142	57,142
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	177,706	177,706	0	116,202	116,202	0	61,504	61,504
1	550000	Rent	0	8,189	8,189	0	5,355	5,355	0	2,834	2,834
		MAINTENANCE									
1	551000	Supervision & Engineering	0	31,633	31,633	0	20,685	20,685	0	10,948	10,948
1	552000	Structures	0	9,469	9,469	0	6,192	6,192	0	3,277	3,277
1	553000	Generating & Electric Equipment	0	(217,391)	(217,391)	0	(142,152)	(142,152)	0	(75,239)	(75,239)
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	36,593	36,593	0	23,928	23,928	0	12,665	12,665
		TOTAL OTHER POWER GENERATION EXP	0	6,560,295	6,560,295	0	4,289,777	4,289,777	0	2,270,518	2,270,518

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	799,386	13,749,551	14,548,937	0	8,990,831	8,990,831	799,386	4,758,720	5,558,106
1	556000	System Control & Load Dispatching	0	62,725	62,725	0	41,016	41,016	0	21,709	21,709
E-557	557XXX	Other Expense	(2,159,601)	4,965,955	2,806,354	7,786	3,247,238	3,255,024	(2,167,387)	1,718,717	(448,670)
TOTAL OTHER POWER SUPPLY EXPENSE			(1,360,215)	18,778,231	17,418,016	7,786	12,279,085	12,286,871	(1,368,001)	6,499,146	5,131,145
TOTAL PRODUCTION OPERATING EXP			(320,317)	33,759,739	33,439,422	689,127	22,075,494	22,764,621	(1,009,444)	11,684,245	10,674,801
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	200,901	200,901	0	131,369	131,369	0	69,532	69,532
1	561000	Load Dispatching	0	310,333	310,333	0	202,927	202,927	0	107,406	107,406
1	562000	Station Expense	0	133,495	133,495	0	87,292	87,292	0	46,203	46,203
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	29,740	29,740	0	19,447	19,447	0	10,293	10,293
1	565XXX	Transmission of Electricity by Others	0	1,351,057	1,351,057	0	883,456	883,456	0	467,601	467,601
1	566000	Miscellaneous Transmission Expense	0	126,652	126,652	0	82,818	82,818	0	43,834	43,834
1	567000	Rent	0	10,685	10,685	0	6,987	6,987	0	3,698	3,698
MAINTENANCE											
1	568000	Supervision & Engineering	0	64,037	64,037	0	41,874	41,874	0	22,163	22,163
1	569000	Structures	0	23,822	23,822	0	15,577	15,577	0	8,245	8,245
1	570000	Station Equipment	0	57,295	57,295	0	37,465	37,465	0	19,830	19,830
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	1,642	125,243	126,885	1,008	81,896	82,904	634	43,347	43,981
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,942	2,942	0	1,924	1,924	0	1,018	1,018
TOTAL TRANSMISSION OPERATING EXP			1,642	2,436,202	2,437,844	1,008	1,593,032	1,594,040	634	843,170	843,804

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	698,828	2,372,301	3,071,129	347,471	1,551,248	1,898,719	351,357	821,053	1,172,410
E-DEPX		Depreciation Expense-Transmission	123,950	1,272,965	1,396,915	42,161	832,392	874,553	81,789	440,573	522,362
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	96,180	96,180	0	62,892	62,892	0	33,288	33,288
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,880)	0	(11,880)	11,880	0	11,880
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	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	5,609
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,666	17,588	922	10,898	11,820	0	5,768	5,768
99	407326	Amortization of Spokane River TDG	9,769	0	9,769	0	0	0	9,769	0	9,769
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,783	1,783	0	944	944
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(9,271)	0	(9,271)	0	0	0	(9,271)	0	(9,271)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	55,716	0	55,716	0	0	0	55,716	0	55,716
99	407380	Amortization of Wartsila Generators	0	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	25,499
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	16,743	0	16,743	12,776	0	12,776	3,967	0	3,967
99	407403	Amortization of Dissallowed K.F. Plant	0	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	(9,357)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(158,344)	0	(158,344)	0	0	0	(158,344)	0	(158,344)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(220,266)	0	(220,266)	(154,080)	0	(154,080)	(66,186)	0	(66,186)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	155,651	0	155,651	0	0	0	155,651	0	155,651
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	(2,498)	0	(2,498)	(2,498)	0	(2,498)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(702)	(702)	0	(459)	(459)	0	(243)	(243)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	2,161,677	2,161,677	0	1,413,521	1,413,521	0	748,156	748,156
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	899,670	5,995,488	6,895,158	460,441	3,920,450	4,380,891	439,229	2,075,038	2,514,267
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	580,995	42,191,429	42,772,424	1,150,576	27,588,976	28,739,552	(569,581)	14,602,453	14,032,872

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	48,420	333,074	381,494	30,043	201,120	231,163	18,377	131,954	150,331
3	582000	Station Expense	110,758	4,251	115,009	78,570	2,567	81,137	32,188	1,684	33,872
3	583000	Overhead Line Expense	142,309	50,600	192,909	75,674	30,554	106,228	66,635	20,046	86,681
3	584000	Underground Line Expense	182,211	0	182,211	108,906	0	108,906	73,305	0	73,305
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,010	0	2,010	2,010	0	2,010	0	0	0
3	586000	Meter Expense	195,011	10,988	205,999	171,375	6,635	178,010	23,636	4,353	27,989
3	587000	Customer Installations Expense	39,477	12,929	52,406	20,157	7,807	27,964	19,320	5,122	24,442
3	588000	Miscellaneous Distribution Expense	213,847	306,343	520,190	124,930	184,979	309,909	88,917	121,364	210,281
3	589000	Rent	(1)	38,524	38,523	(1)	23,262	23,261	0	15,262	15,262
MAINTENANCE:											
3	590000	Supervision & Engineering	52,719	71,364	124,083	31,909	43,092	75,001	20,810	28,272	49,082
3	591000	Structures	96,642	1,179	97,821	59,108	712	59,820	37,534	467	38,001
3	592000	Station Equipment	58,703	7,045	65,748	36,787	4,254	41,041	21,916	2,791	24,707
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	818,606	469	819,075	603,465	283	603,748	215,141	186	215,327
3	594000	Underground Lines	93,142	0	93,142	49,754	0	49,754	43,388	0	43,388
3	595000	Line Transformers	65,361	0	65,361	45,324	0	45,324	20,037	0	20,037
3	596000	Street Light & Signal System Maintenance Exp	11,804	0	11,804	10,337	0	10,337	1,467	0	1,467
3	597000	Meters	3,659	0	3,659	3,985	0	3,985	(326)	0	(326)
3	598000	Miscellaneous Distribution Expense	(374,162)	30,682	(343,480)	(389,282)	18,527	(370,755)	15,120	12,155	27,275
TOTAL DISTRIBUTION OPERATING EXP			1,760,516	867,448	2,627,964	1,063,051	523,792	1,586,843	697,465	343,656	1,041,121
E-DEPX		Depreciation Expense-Distribution	3,884,622	6,787	3,891,409	2,508,377	4,098	2,512,475	1,376,245	2,689	1,378,934
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,986	0	2,986	2,986	0	2,986	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,350,151	0	4,350,151	3,893,041	0	3,893,041	457,110	0	457,110
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			8,237,759	6,787	8,244,546	6,404,404	4,098	6,408,502	1,833,355	2,689	1,836,044
TOTAL DISTRIBUTION EXPENSES			9,998,275	874,235	10,872,510	7,467,455	527,890	7,995,345	2,530,820	346,345	2,877,165

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	17,607	17,607	0	11,540	11,540	0	6,067	6,067
2	902000	Meter Reading Expenses	238,975	21,509	260,484	210,173	14,098	224,271	28,802	7,411	36,213
2	903XXX	Customer Records & Collection Expenses	211,735	651,467	863,202	136,290	426,991	563,281	75,445	224,476	299,921
2	904000	Uncollectible Accounts	31,279	331,755	363,034	74,046	217,442	291,488	(42,767)	114,313	71,546
2	905000	Misc Customer Accounts	0	28,269	28,269	0	18,528	18,528	0	9,741	9,741
TOTAL CUSTOMER ACCOUNTS EXPENSES			481,989	1,050,607	1,532,596	420,509	688,599	1,109,108	61,480	362,008	423,488
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,999,619	10,747	3,010,366	2,114,261	7,044	2,121,305	885,358	3,703	889,061
2	909000	Advertising	8,102	39,348	47,450	8,102	25,790	33,892	0	13,558	13,558
2	910000	Misc Customer Service & Info Exp	0	1,359	1,359	0	891	891	0	468	468
TOTAL CUSTOMER SERVICE & INFO EXP			3,007,721	51,454	3,059,175	2,122,363	33,725	2,156,088	885,358	17,729	903,087
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	62,071	2,772,030	2,834,101	50,140	1,901,474	1,951,614	11,931	870,556	882,487
4	921000	Office Supplies & Expenses	280	374,202	374,482	280	256,684	256,964	0	117,518	117,518
4	922000	Admin Exp Transferred--Credit	0	(9,356)	(9,356)	0	(6,418)	(6,418)	0	(2,938)	(2,938)
4	923000	Outside Services Employed	32,067	851,609	883,676	32,067	584,161	616,228	0	267,448	267,448
4	924000	Property Insurance Premium	0	132,320	132,320	0	90,765	90,765	0	41,555	41,555
4	925XXX	Injuries and Damages	0	254,632	254,632	0	174,665	174,665	0	79,967	79,967
4	926XXX	Employee Pensions and Benefits	2,664	136,294	138,958	2,664	93,491	96,155	0	42,803	42,803
4	927000	Franchise Requirements	100	0	100	0	0	0	100	0	100
1	928000	Regulatory Commission Expenses	318,994	375,213	694,207	181,217	245,352	426,569	137,777	129,861	267,638
4	930000	Miscellaneous General Expenses	16,288	140,580	156,868	13,251	96,431	109,682	3,037	44,149	47,186
4	931000	Rents	350	25,548	25,898	0	17,525	17,525	350	8,023	8,373
4	935000	Maintenance of General Plant	118,025	910,947	1,028,972	88,576	624,864	713,440	29,449	286,083	315,532
TOTAL ADMIN & GEN OPERATING EXP			550,839	5,964,019	6,514,858	368,195	4,078,994	4,447,189	182,644	1,885,025	2,067,669

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	263,695	1,632,673	1,896,368	192,129	1,119,932	1,312,061	71,566	512,741	584,307
E-AMTX		Amortization Expense-General Plant - 303000	0	45,545	45,545	0	31,221	31,221	0	14,324	14,324
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	265,847	2,067,096	2,332,943	265,336	1,417,924	1,683,260	511	649,172	649,683
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	3,958	3,958	0	2,715	2,715	0	1,243	1,243
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(497,565)	0	(497,565)	0	0	0	(497,565)	0	(497,565)
99	407311	Regulatory Debit - AFUDC Amortization	218	2,364	2,582	169	1,588	1,757	49	776	825
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters Excess Deprec. Deferral	66,844	0	66,844	66,844	0	66,844	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(158,712)	0	(158,712)	(106,840)	0	(106,840)	(51,872)	0	(51,872)
99	407436	Regulatory Credit - AMI	(574,277)	0	(574,277)	(574,277)	0	(574,277)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(633,950)	3,751,636	3,117,686	(156,639)	2,573,380	2,416,741	(477,311)	1,178,256	700,945
		TOTAL ADMIN & GENERAL EXPENSES	(83,111)	9,715,655	9,632,544	211,556	6,652,374	6,863,930	(294,667)	3,063,281	2,768,614
		TOTAL EXPENSES BEFORE FIT	13,985,869	53,883,380	67,869,249	11,372,459	35,491,564	46,864,023	2,613,410	18,391,816	21,005,226
		NET OPERATING INCOME (LOSS) BEFORE FIT			11,718,729			7,093,492			4,625,237
E-FIT		FEDERAL INCOME TAX			373,477			300,110			73,367
E-FIT		DEFERRED FEDERAL INCOME TAX			352,645			(3,306)			355,951
E-FIT		AMORTIZED ITC			(40,399)			(26,417)			(13,982)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,033,006			6,823,105			4,209,901

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.543%	34.457%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.383%	39.617%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	1,800	28,075	29,875	1,600	18,358	19,958	200	9,717	9,917
1	456010	Other Electric Rev-Financial	0	(208,436)	(208,436)	0	(136,296)	(136,296)	0	(72,140)	(72,140)
1	456015	Other Electric Rev-CT Fuel Sales	0	3,159,258	3,159,258	0	2,065,839	2,065,839	0	1,093,419	1,093,419
1	456016	Other Electric Rev-Resource Opt	0	126,545	126,545	0	82,748	82,748	0	43,797	43,797
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	28,691	28,691	0	18,761	18,761	0	9,930	9,930
1	456020	Other Electric Rev-Sale of Excess	0	0	0	0	0	0	0	0	0
1	456030	Other Electric Rev-Clearwater	(61,183)	100,000	38,817	0	65,390	65,390	(61,183)	34,610	(26,573)
1	456100	Transmission Revenue of Others	0	947,027	947,027	0	619,261	619,261	0	327,766	327,766
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	208,156	208,156	0	136,113	136,113	0	72,043	72,043
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	182,985	0	182,985	182,985	0	182,985	0	0	0
1	456328	Residential Decoupling Deferral	(874,955)	0	(874,955)	(593,090)	0	(593,090)	(281,865)	0	(281,865)
1	456329	Amortization Res Decoupling Deferral	373,419	0	373,419	211,025	0	211,025	162,394	0	162,394
1	456338	Non-res Decoupling Deferred Rev	193,055	0	193,055	289,229	0	289,229	(96,174)	0	(96,174)
1	456339	Amortization Non-res Decoupling	(156,171)	0	(156,171)	(101,919)	0	(101,919)	(54,252)	0	(54,252)
1	456380	Other Electric Revenue-Clearwater	15,053	0	15,053	0	0	0	15,053	0	15,053
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	(86,562)	(86,562)	0	(56,603)	(56,603)	0	(29,959)	(29,959)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	86,562	86,562	0	56,603	56,603	0	29,959	29,959
1	456730	Other Elec Rev-Intraco Thermal	0	1,349,040	1,349,040	0	882,137	882,137	0	466,903	466,903
TOTAL ACCOUNT 456			(312,807)	5,961,107	5,648,300	(1,212)	3,897,967	3,896,755	(311,595)	2,063,140	1,751,545

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	13,816,921	13,816,921	0	9,034,885	9,034,885	0	4,782,036	4,782,036
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	0	221,730	221,730	0	144,989	144,989	0	76,741	76,741
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	799,386	0	799,386	0	0	0	799,386	0	799,386
1	555550	Non Monetary - Exchange Power	0	(588,206)	(588,206)	0	(384,628)	(384,628)	0	(203,578)	(203,578)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	90,950	90,950	0	59,472	59,472	0	31,478	31,478
1	555710	Intercompany Purchase	0	208,156	208,156	0	136,113	136,113	0	72,043	72,043
TOTAL ACCOUNT 555			799,386	13,749,551	14,548,937	0	8,990,831	8,990,831	799,386	4,758,720	5,558,106

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	1,467	575,210	576,677	1,467	376,130	377,597	0	199,080	199,080
1	557010	Other Power Supply Expense - Financial	0	1,138,595	1,138,595	0	744,527	744,527	0	394,068	394,068
1	557018	Merchandise Processing Fee	0	3,780	3,780	0	2,472	2,472	0	1,308	1,308
1	557150	Fuel - Economic Dispatch	0	(2,233,563)	(2,233,563)	0	(1,460,527)	(1,460,527)	0	(773,036)	(773,036)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(48,160)	0	(48,160)	0	0	0	(48,160)	0	(48,160)
1	557165	Other Resource Costs-CAISO Charges	0	(16,192)	(16,192)	0	(10,588)	(10,588)	0	(5,604)	(5,604)
1	557170	Broker Fees - Power	0	27,337	27,337	0	17,876	17,876	0	9,461	9,461
1	557171	REC Broker Fees	0	6,636	6,636	0	4,339	4,339	0	2,297	2,297
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	78,816	0	78,816	78,816	0	78,816	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(113,955)	0	(113,955)	(113,955)	0	(113,955)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(1,361,190)	0	(1,361,190)	0	0	0	(1,361,190)	0	(1,361,190)
99	557390	Idaho PCA Amortization	(784,802)	0	(784,802)	0	0	0	(784,802)	0	(784,802)
1	557395	Optional Renewable Power Expense Offset	0	79	79	0	52	52	0	27	27
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	118,440	118,440	0	77,448	77,448	0	40,992	40,992
1	557711	Turbine Gas Bookout Offset	0	(118,440)	(118,440)	0	(77,448)	(77,448)	0	(40,992)	(40,992)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,464,073	5,464,073	0	3,572,957	3,572,957	0	1,891,116	1,891,116
TOTAL ACCOUNT 557			(2,159,601)	4,965,955	2,806,354	7,786	3,247,238	3,255,024	(2,167,387)	1,718,717	(448,670)

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	27,031	10,747	37,778	19,021	7,044	26,065	8,010	3,703
99	908600	Public Purpose Tariff Rider Expense Offset	3,081,354	0	3,081,354	2,247,738	0	2,247,738	833,616	0
99	908610	Limited Income Tax Refund Program	125,252	0	125,252	125,252	0	125,252	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(234,018)	0	(234,018)	(277,750)	0	(277,750)	43,732	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,999,619	10,747	3,010,366	2,114,261	7,044	2,121,305	885,358	3,703

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.543%	34.457%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Total

11,713

833,616

0

43,732

0

889,061

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.93%	52.93%
2	Cost of Debt		5.214%	5.181%
	Total Weighted Cost		2.760%	2.742%
E-APL	Net Rate Base	2,539,787,087	1,707,811,763	831,975,324
	Interest Deduction for FIT Calculation	69,948,368	47,135,605	22,812,763
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	79,587,978	53,957,515	25,630,463
E-OPS	Less: Operating & Maintenance Expense	49,611,859	33,657,889	15,953,970
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	11,745,562	7,899,572	3,845,990
E-OTX	Less: Taxes Other than FIT	6,511,828	5,306,562	1,205,266
	Net Operating Income Before FIT	11,718,729	7,093,492	4,625,237
E-INT	Less: Monthly Interest Expense	5,829,031	3,927,967	1,901,064
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,880)	11,880
E-OTX	Less: ID ITC Deferred & Amortization	(57,792)	0	(57,792)
E-SCM	Plus: Schedule M Adjustments	(4,053,444)	(1,748,311)	(2,305,133)
	Taxable Net Operating Income	1,778,462	1,429,094	349,368
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	373,477	300,110	73,367
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	373,477	300,110	73,367
E-DTE	Deferred FIT	352,645	(3,306)	355,951
1	411400 Amortized Investment Tax Credit	(40,399)	(26,417)	(13,982)
	Total Net FIT/Deferred FIT	685,723	270,387	415,336

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	5,239,928	7,497,507	12,737,435	3,358,460	5,022,424	8,380,884	1,881,468	2,475,083	4,356,551	
12	997001 Contributions In Aid of Construction	0	715,465	715,465	0	480,628	480,628	0	234,837	234,837	
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	(366,362)	(366,362)	0	(246,111)	(246,111)	0	(120,251)	(120,251)	
99	997007 Idaho PCA	(2,145,992)	0	(2,145,992)	0	0	0	(2,145,992)	0	(2,145,992)	
12	997009 Rathdrum Turbine Lease	0	(2,818)	(2,818)	0	(1,893)	(1,893)	0	(925)	(925)	
12	997016 Redemption Expense Amortization	0	78,883	78,883	0	52,991	52,991	0	25,892	25,892	
99	997017 Amort - Invest in Exch Pwr (405.9)	204,169	0	204,169	204,169	0	204,169	0	0	0	
99	997018 DSM Tariff Rider	1,094,163	0	1,094,163	784,812	0	784,812	309,351	0	309,351	
12	997020 FAS87 Current Pension Accrual	0	864,836	864,836	0	580,971	580,971	0	283,865	283,865	
99	997024 Kettle Falls Disallowance	0	0	0	0	0	0	0	0	0	
12	997027 Uncollectibles	0	(127,637)	(127,637)	0	(85,743)	(85,743)	0	(41,894)	(41,894)	
99	997031 Decoupling Mechanism	281,668	0	281,668	11,770	0	11,770	269,898	0	269,898	
12	997032 Interest Rate Swaps	0	164,442	164,442	0	110,467	110,467	0	53,975	53,975	
99	997033 BPA Residential Exchange	(18,346)	0	(18,346)	(17,363)	0	(17,363)	(983)	0	(983)	
99	997034 Montana Hydro Settlement	414,500	0	414,500	271,042	0	271,042	143,458	0	143,458	
99	997035 Leases	0	(46,581)	(46,581)	0	(31,952)	(31,952)	0	(14,629)	(14,629)	
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0	
12	997044 Non-Monetary Power Costs	0	(588,206)	(588,206)	0	(395,139)	(395,139)	0	(193,067)	(193,067)	
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	329,184	329,184	0	221,136	221,136	0	108,048	108,048	
12	997049 Tax Depreciation	0	(13,493,618)	(13,493,618)	0	(9,064,608)	(9,064,608)	0	(4,429,010)	(4,429,010)	
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	33,333	33,333	0	22,392	22,392	0	10,941	10,941	
12	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	49,492	62,169	2,581	24,182	26,763	
99	997065 Amortization - Unbilled Revenue Add-Ins	(319,397)	0	(319,397)	(286,702)	0	(286,702)	(32,695)	0	(32,695)	
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	104,759	104,759	0	70,374	70,374	0	34,385	34,385	
12	997081 Deferred Compensation	0	64,515	64,515	0	43,339	43,339	0	21,176	21,176	
4	997082 Meal Disallowances	0	38,549	38,549	0	26,443	26,443	0	12,106	12,106	
12	997083 Paid Time Off	0	(66,131)	(66,131)	0	(44,425)	(44,425)	0	(21,706)	(21,706)	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	146,380	0	146,380	0	0	0	146,380	0	146,380	
99	997095 WA REC Deferral	(35,139)	0	(35,139)	(35,139)	0	(35,139)	0	0	0	
12	997096 CDA Settlement Costs	0	2,727	2,727	0	1,832	1,832	0	895	895	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(11,450)	(11,450)	0	(7,692)	(7,692)	0	(3,758)	(3,758)	
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	(1,438,964)	(1,438,964)	0	(703,085)	(703,085)	
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	(1,267,140)	0	(1,267,140)	(1,267,140)	0	(1,267,140)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997109 Tax Reform Amortization	(472,466)	0	(472,466)	0	0	0	(472,466)	0	(472,466)
99	997110 FISERVE	(158,712)	0	(158,712)	(106,840)	0	(106,840)	(51,872)	0	(51,872)
12	997111 Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112 AFUDC Equity Tax Flow Through	0	(304,268)	(304,268)	0	(204,398)	(204,398)	0	(99,870)	(99,870)
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	(154,760)	0	(154,760)	0	0	0	(154,760)	0	(154,760)
	TOTAL SCHEDULE M ADJUSTMENTS	4,948,729	(7,014,580)	(4,053,444)	2,981,142	(4,729,453)	(1,748,311)	(20,006)	(2,285,127)	(2,305,133)

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%	67.177%	32.823%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(128,269)	(128,269)	0	(86,167)	(86,167)	0	(42,102)	(42,102)
99	410100	Deferred Federal Income Tax Expense - Washin	70,611	0	70,611	70,611	0	70,611	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	392,444	0	392,444	0	0	0	392,444	0	392,444
	410100	Total	463,055	(128,269)	334,786	70,611	(86,167)	(15,556)	392,444	(42,102)	350,342
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(3,829)	(3,829)	0	(2,572)	(2,572)	0	(1,257)	(1,257)
99	411100	Deferred Federal Income Tax Expense - Washin	14,822	0	14,822	14,822	0	14,822	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	6,866	0	6,866	0	0	0	6,866	0	6,866
	411100	Total	21,688	(3,829)	17,859	14,822	(2,572)	12,250	6,866	(1,257)	5,609
Total Deferred Federal Income Tax Expense			484,743	(132,098)	352,645	85,433	(88,739)	(3,306)	399,310	(43,359)	355,951

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.177%	32.823%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	101,589	101,589	0	66,429	66,429	0	35,160	35,160
1	408150	R&P Property Tax--Production	0	1,524,230	1,524,230	0	996,694	996,694	0	527,536	527,536
1	408180	R&P Property Tax--Transmission	0	548,024	548,024	0	358,353	358,353	0	189,671	189,671
1	409100	State Income Tax--Montana & Oregon	0	(12,166)	(12,166)	0	(7,955)	(7,955)	0	(4,211)	(4,211)
TOTAL PRODUCTION & TRANSMISSION			0	2,161,677	2,161,677	0	1,413,521	1,413,521	0	748,156	748,156
DISTRIBUTION											
99	408110	State Excise Tax	1,655,061	0	1,655,061	1,655,061	0	1,655,061	0	0	0
99	408120	Municipal Occupation & License Tax	1,851,894	0	1,851,894	1,562,961	0	1,562,961	288,933	0	288,933
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	(54,476)	0	(54,476)	0	0	0	(54,476)	0	(54,476)
99	411410	State Income Tax--Idaho ITC Deferred	(54,475)	0	(54,475)	0	0	0	(54,475)	0	(54,475)
99	411420	State Income Tax--Idaho ITC Amortization	(3,317)	0	(3,317)	0	0	0	(3,317)	0	(3,317)
TOTAL DISTRIBUTION			4,350,151	0	4,350,151	3,893,041	0	3,893,041	457,110	0	457,110
TOTAL TAXES OTHER THAN FIT			4,350,151	2,161,677	6,511,828	3,893,041	1,413,521	5,306,562	457,110	748,156	1,205,266

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 August 31, 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	8,024,999	8,024,999	0	5,247,547	5,247,547	0	2,777,452	2,777,452
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	1,126,094	1,126,094	0	736,353	736,353	0	389,741	389,741
1	182381	CDA Settlement Past Storage	0	30,427,281	30,427,281	0	19,896,399	19,896,399	0	10,530,882	10,530,882
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)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	92,406,967	93,871,833	1,432,132	63,386,559	64,818,691	32,734	29,020,408	29,053,142
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	14,732,755	1,404,391	16,137,146	14,732,755	963,342	15,696,097	0	441,049	441,049
TOTAL INTANGIBLE PLANT			17,439,494	290,892,745	308,332,239	17,406,760	196,452,088	213,858,848	32,734	94,440,657	94,473,391
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	110,965,748	28,715,160	139,680,908	72,516,438	18,776,843	91,293,281	38,449,310	9,938,317	48,387,627
1	312000	Boiler Plant	145,609,631	46,664,074	192,273,705	95,158,277	30,513,638	125,671,915	50,451,354	16,150,436	66,601,790
1	313000	Generators	7,499	0	7,499	4,852	0	4,852	2,647	0	2,647
1	314000	Turbogenerator Units	38,606,719	18,094,146	56,700,865	25,226,985	11,831,762	37,058,747	13,379,734	6,262,384	19,642,118
1	315000	Accessory Electric Equipment	17,306,409	11,819,694	29,126,103	11,309,880	7,728,898	19,038,778	5,996,529	4,090,796	10,087,325
1	316000	Miscellaneous Power Plant Equipment	14,105,936	2,672,035	16,777,971	9,218,257	1,747,244	10,965,501	4,887,679	924,791	5,812,470
TOTAL STEAM PRODUCTION PLANT			326,601,942	111,543,581	438,145,523	213,434,689	72,938,348	286,373,037	113,167,253	38,605,233	151,772,486
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	90,279,116	90,279,116	0	59,033,514	59,033,514	0	31,245,602	31,245,602
1	332XXX	Reservoirs, Dams, & Waterways	0	193,590,489	193,590,489	0	126,588,821	126,588,821	0	67,001,668	67,001,668
1	333000	Waterwheels, Turbines, & Generators	0	233,126,022	233,126,022	0	152,441,106	152,441,106	0	80,684,916	80,684,916
1	334000	Accessory Electric Equipment	0	68,457,680	68,457,680	0	44,764,477	44,764,477	0	23,693,203	23,693,203
1	335XXX	Miscellaneous Power Plant Equipment	0	14,527,394	14,527,394	0	9,499,463	9,499,463	0	5,027,931	5,027,931
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	668,333,619	668,333,619	0	437,023,354	437,023,354	0	231,310,265	231,310,265
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	17,131,202	17,131,202	0	11,202,093	11,202,093	0	5,929,109	5,929,109
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,142	21,388,142	0	13,985,706	13,985,706	0	7,402,436	7,402,436
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	219,614,718	219,614,718	0	143,606,064	143,606,064	0	76,008,654	76,008,654
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	22,351,578	22,351,578	0	14,615,697	14,615,697	0	7,735,881	7,735,881
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	1,680,797	1,680,797	0	1,099,073	1,099,073	0	581,724	581,724
TOTAL OTHER PRODUCTION PLANT			0	306,785,028	306,785,028	0	200,606,729	200,606,729	0	106,178,299	106,178,299
TOTAL PRODUCTION PLANT			326,601,942	1,086,662,228	1,413,264,170	213,434,689	710,568,431	924,003,120	113,167,253	376,093,797	489,261,050

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

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	628,358	27,744,660	28,373,018	410,632	18,142,233	18,552,865	217,726	9,602,427	9,820,153
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	272	25,521,948	25,522,220	164	16,688,802	16,688,966	108	8,833,146	8,833,254
1	353XXX	Station Equipment	11,933,011	268,090,375	280,023,386	7,798,269	175,304,296	183,102,565	4,134,742	92,786,079	96,920,821
1	354000	Towers & Fixtures	15,993,313	1,167,385	17,160,698	10,451,632	763,353	11,214,985	5,541,681	404,032	5,945,713
1	355000	Poles & Fixtures	5,418	274,795,242	274,800,660	3,541	179,688,609	179,692,150	1,877	95,106,633	95,108,510
1	356000	Overhead Conductors & Devices	12,524,022	141,457,024	153,981,046	8,184,457	92,498,748	100,683,205	4,339,565	48,958,276	53,297,841
1	357000	Underground Conduit	0	3,086,376	3,086,376	0	2,018,181	2,018,181	0	1,068,195	1,068,195
1	358000	Underground Conductors & Devices	0	2,435,037	2,435,037	0	1,592,271	1,592,271	0	842,766	842,766
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			41,163,228	746,332,360	787,495,588	26,900,213	488,026,730	514,926,943	14,263,015	258,305,630	272,568,645
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,762,975	0	7,762,975	6,292,421	0	6,292,421	1,470,554	0	1,470,554
99	360400	Land Easements	2,668,279	0	2,668,279	428,560	0	428,560	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,560,426	0	34,560,426	27,729,914	0	27,729,914	6,830,512	0	6,830,512
3	362000	Station Equipment	138,096,183	3,039,016	141,135,199	92,686,767	1,835,049	94,521,816	45,409,416	1,203,967	46,613,383
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	425,801,558	0	425,801,558	276,464,797	0	276,464,797	149,336,761	0	149,336,761
99	365000	Overhead Conductors & Devices	275,497,933	0	275,497,933	176,066,460	0	176,066,460	99,431,473	0	99,431,473
99	366000	Underground Conduit	121,427,586	0	121,427,586	79,203,987	0	79,203,987	42,223,599	0	42,223,599
99	367000	Underground Conductors & Devices	215,508,941	0	215,508,941	142,886,337	0	142,886,337	72,622,604	0	72,622,604
99	368000	Line Transformers	276,726,332	0	276,726,332	190,940,274	0	190,940,274	85,786,058	0	85,786,058
99	369XXX	Services	177,439,125	0	177,439,125	116,833,323	0	116,833,323	60,605,802	0	60,605,802
99	371XXX	Installations on Customers' Premises	1,770,345	0	1,770,345	1,770,345	0	1,770,345	0	0	0
99	370XXX	Meters	68,002,418	0	68,002,418	44,902,541	0	44,902,541	23,099,877	0	23,099,877
99	373XXX	Street Light & Signal Systems	64,231,195	0	64,231,195	41,667,196	0	41,667,196	22,563,999	0	22,563,999
TOTAL DISTRIBUTION PLANT			1,812,458,991	3,039,016	1,815,498,007	1,200,470,767	1,835,049	1,202,305,816	611,988,224	1,203,967	613,192,191
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,527,871	7,553,997	9,081,868	825,112	5,181,664	6,006,776	702,759	2,372,333	3,075,092
4	390XXX	Structures & Improvements	18,901,341	92,801,258	111,702,599	10,532,914	63,657,023	74,189,937	8,368,427	29,144,235	37,512,662
4	391XXX	Office Furniture & Equipment	4,243,201	64,639,356	68,882,557	4,220,347	44,339,366	48,559,713	22,854	20,299,990	20,322,844
4	392XXX	Transportation Equipment	34,987,386	22,726,814	57,714,200	24,741,681	15,589,458	40,331,139	10,245,705	7,137,356	17,383,061
4	393000	Stores Equipment	424,950	3,865,419	4,290,369	248,778	2,651,484	2,900,262	176,172	1,213,935	1,390,107
4	394000	Tools, Shop & Garage Equipment	1,725,633	14,327,601	16,053,234	749,393	9,828,018	10,577,411	976,240	4,499,583	5,475,823
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	382,734	2,325,138	2,707,872	369,154	1,594,928	1,964,082	13,580	730,210	743,790
4	396XXX	Power Operated Equipment	23,920,428	9,349,110	33,269,538	14,053,051	6,413,022	20,466,073	9,867,377	2,936,088	12,803,465
4	397XXX	Communications Equipment	26,865,678	74,847,136	101,712,814	17,489,962	51,341,393	68,831,355	9,375,716	23,505,743	32,881,459
4	398000	Miscellaneous Equipment	13,522	619,847	633,369	0	425,184	425,184	13,522	194,663	208,185
TOTAL GENERAL PLANT			112,992,744	293,172,906	406,165,650	73,230,392	201,101,954	274,332,346	39,762,352	92,070,952	131,833,304
TOTAL PLANT IN SERVICE			2,310,656,399	2,420,099,255	4,730,755,654	1,531,442,821	1,597,984,252	3,129,427,073	779,213,578	822,115,003	1,601,328,581

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(240,216,424)	(70,118,940)	(310,335,364)	(156,485,787)	(45,850,775)	(202,336,562)	(83,730,637)	(24,268,165)	(107,998,802)
E-ADEP		Hydro Production Plant	0	(142,506,862)	(142,506,862)	0	(93,185,237)	(93,185,237)	0	(49,321,625)	(49,321,625)
E-ADEP		Other Production Plant	0	(134,732,126)	(134,732,126)	0	(88,101,337)	(88,101,337)	0	(46,630,789)	(46,630,789)
E-ADEP		Transmission Plant	(23,328,248)	(202,013,822)	(225,342,070)	(15,070,450)	(132,096,838)	(147,167,288)	(8,257,798)	(69,916,984)	(78,174,782)
E-ADEP		Distribution Plant	(588,229,593)	(224,033)	(588,453,626)	(361,266,677)	(135,278)	(361,401,955)	(226,962,916)	(88,755)	(227,051,671)
E-ADEP		General Plant	(38,619,691)	(96,739,564)	(135,359,255)	(23,191,392)	(66,358,504)	(89,549,896)	(15,428,299)	(30,381,060)	(45,809,359)
TOTAL ACCUMULATED DEPRECIATION			(890,393,956)	(646,335,347)	(1,536,729,303)	(556,014,306)	(425,727,969)	(981,742,275)	(334,379,650)	(220,607,378)	(554,987,028)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,548,327)	(14,548,327)	0	(9,513,151)	(9,513,151)	0	(5,035,176)	(5,035,176)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(280,582)	0	(280,582)	(280,582)	0	(280,582)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,638,201)	(2,638,201)	0	(1,806,864)	(1,806,864)	0	(831,337)	(831,337)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,896,773)	(63,620,703)	(67,517,476)	(3,870,424)	(43,640,621)	(47,511,045)	(26,349)	(19,980,082)	(20,006,431)
E-AAAMT		General Plant - 390200, 396200	0	(174,753)	(174,753)	0	(119,872)	(119,872)	0	(54,881)	(54,881)
TOTAL ACCUMULATED AMORTIZATION			(4,177,355)	(80,981,984)	(85,159,339)	(4,151,006)	(55,080,508)	(59,231,514)	(26,349)	(25,901,476)	(25,927,825)
TOTAL ACCUMULATED DEPR/AMORT			(894,571,311)	(727,317,331)	(1,621,888,642)	(560,165,312)	(480,808,477)	(1,040,973,789)	(334,405,999)	(246,508,854)	(580,914,853)
NET ELECTRIC UTILITY PLANT before ADFIT			1,416,085,088	1,692,781,924	3,108,867,012	971,277,509	1,117,175,775	2,088,453,284	444,807,579	575,606,149	1,020,413,728
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	95,762	95,762	0	62,619	62,619	0	33,143	33,143
12		ADFIT - Electric Plant In Service (282900)	0	(550,885,278)	(550,885,278)	0	(370,068,203)	(370,068,203)	0	(180,817,075)	(180,817,075)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,788,658)	(60,788,658)	0	(41,697,980)	(41,697,980)	0	(19,090,678)	(19,090,678)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,092,765)	(1,092,765)	0	(749,582)	(749,582)	0	(343,183)	(343,183)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
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	(6,389,729)	(6,389,729)	0	(4,178,244)	(4,178,244)	0	(2,211,485)	(2,211,485)
1		ADFIT - CDA Settlement Costs (283333)	0	253,531	253,531	0	165,784	165,784	0	87,747	87,747
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,238,651)	(1,238,651)	0	(832,089)	(832,089)	0	(406,562)	(406,562)
TOTAL ACCUMULATED DFIT			0	(620,233,529)	(620,233,529)	0	(417,426,476)	(417,426,476)	0	(202,807,053)	(202,807,053)
NET ELECTRIC UTILITY PLANT			1,416,085,088	1,072,548,395	2,488,633,483	971,277,509	699,749,299	1,671,026,808	444,807,579	372,799,096	817,606,675

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.383%	39.617%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.177%	32.823%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,416,085,088	1,072,548,395	2,488,633,483	971,277,509	699,749,299	1,671,026,808	444,807,579	372,799,096	817,606,675	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)	538,022	1,608,518	2,146,540	476,781	1,103,363	1,580,144	61,241	505,155	566,396	
4	Accumulated Amortization - AFUDC (182318)	(20,275)	(69,260)	(89,535)	(18,776)	(47,509)	(66,285)	(1,499)	(21,751)	(23,250)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(64,112)	0	(64,112)	64,112	0	64,112	
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)	(3,231,404)	0	(3,231,404)	(1,035,609)	0	(1,035,609)	(2,195,795)	0	(2,195,795)	
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)	1,837,430	0	1,837,430	0	0	0	1,837,430	0	1,837,430	
99	ADFIT - Boulder Park Disallowed (190040)	160,140	0	160,140	0	0	0	160,140	0	160,140	
99	Investment in WNP3 Exchange Power (124900, 12493C)	101,692	0	101,692	101,692	0	101,692	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(18,340)	0	(18,340)	(18,340)	0	(18,340)	0	0	0	
99	CDA Lake Settlement - WA (182382)	196,486	0	196,486	196,486	0	196,486	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,576,905)	0	(2,576,905)	(2,576,905)	0	(2,576,905)	0	0	0	
99	CDA Lake Settlement - ID (186382)	34,847	0	34,847	0	0	0	34,847	0	34,847	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(48,581)	0	(48,581)	(41,263)	0	(41,263)	(7,318)	0	(7,318)	
99	CDA CDR Fund - Direct (182324)	14,292	0	14,292	14,292	0	14,292	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	100,735	0	100,735	94,214	0	94,214	6,521	0	6,521	
99	ADFIT - Spokane River Relicensing (283322)	(21,140)	0	(21,140)	(19,774)	0	(19,774)	(1,366)	0	(1,366)	
99	Spokane River PM&Es (182323)	90,195	0	90,195	59,825	0	59,825	30,370	0	30,370	
99	ADFIT - Spokane River PM&Es (283323)	(18,956)	0	(18,956)	(12,578)	0	(12,578)	(6,378)	0	(6,378)	
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)	(2,057,036)	935	(2,056,101)	(900,914)	641	(900,273)	(1,156,122)	294	(1,155,828)	
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)	(6,173,019)	0	(6,173,019)	0	0	0	(6,173,019)	0	(6,173,019)	
99	Colstrip-Regulatory Asset (182327)	1,690,189	0	1,690,189	0	0	0	1,690,189	0	1,690,189	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	1,209,497	0	1,209,497	0	0	0	1,209,497	0	1,209,497	
99	Colstrip Reg Asset ADFIT (283376)	(268,103)	0	(268,103)	0	0	0	(268,103)	0	(268,103)	
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)	(344,980)	0	(344,980)	0	0	0	(344,980)	0	(344,980)	
99	Colstrip ARO Liability (230027)	(5,537,324)	0	(5,537,324)	0	0	0	(5,537,324)	0	(5,537,324)	
99	Colstrip ARO ADFIT (190376)	1,162,838	0	1,162,838	0	0	0	1,162,838	0	1,162,838	
99	Colstrip ARO ADFIT (283377)	(894,735)	0	(894,735)	0	0	0	(894,735)	0	(894,735)	
99	Customer Deposits (235199)	(1,982,765)	0	(1,982,765)	(1,982,765)	0	(1,982,765)	0	0	0	
C-WKC	Working Capital	59,936,297	0	59,936,297	40,345,207	0	40,345,207	19,591,090	0	19,591,090	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	49,613,411	1,540,193	51,153,604	35,728,460	1,056,495	36,784,955	13,884,951	483,698	14,368,649	
	NET RATE BASE	1,465,698,499	1,074,088,588	2,539,787,087	#####	700,805,794	1,707,811,763	458,692,530	373,282,794	831,975,324	

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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	264,814	264,814			264,814	264,814		173,162	173,162		91,652	91,652	
	Steam (ED-ID)	351,357	351,357		351,357		351,357				351,357		351,357	
	Steam (ED-WA)	347,471	347,471		347,471		347,471	347,471		347,471			347,471	
1	Hydro (ED-AN)	1,197,721	1,197,721			1,197,721	1,197,721		783,190	783,190		414,531	414,531	
1	Other (ED-AN)	909,766	909,766			909,766	909,766		594,896	594,896		314,870	314,870	
Total Electric Production		3,071,129	3,071,129			698,828	2,372,301	3,071,129	347,471	1,551,248	1,898,719	351,357	821,053	1,172,410
Electric Transmission														
1	ED-AN	1,272,965	1,272,965				1,272,965	1,272,965		832,392	832,392		440,573	440,573
	ED-ID	81,789	81,789		81,789		81,789				81,789		81,789	
	ED-WA	42,161	42,161		42,161		42,161	42,161		42,161			42,161	
Total Electric Transmissic		1,396,915	1,396,915			123,950	1,272,965	1,396,915	42,161	832,392	874,553	81,789	440,573	522,362
Electric Distribution														
3	ED-AN	6,787	6,787				6,787	6,787		4,098	4,098		2,689	2,689
	ED-ID	1,376,245	1,376,245		1,376,245		1,376,245	1,376,245				1,376,245	1,376,245	
	ED-WA	2,508,377	2,508,377		2,508,377		2,508,377	2,508,377	2,508,377		2,508,377			
Total Electric Distribution		3,891,409	3,891,409			3,884,622	6,787	3,891,409	2,508,377	4,098	2,512,475	1,376,245	2,689	1,378,934
Gas Underground Storage														
	GD-AN	54,163		54,163										
	GD-OR	9,653			9,653									
Total Gas Underground St		63,816		54,163	9,653									
Gas Distribution														
	GD-AN	4,786		4,786										
	GD-ID	486,973		486,973										
	GD-WA	1,042,052		1,042,052										
	GD-OR	725,785			725,785									
Total Gas Distribution		2,259,596		1,533,811	725,785									
General Plant														
4	ED-AN	248,951	248,951				248,951	248,951		170,768	170,768		78,183	78,183
	ED-ID	41,223	41,223		41,223		41,223	41,223				41,223	41,223	
	ED-WA	67,723	67,723		67,723		67,723	67,723	67,723		67,723		67,723	
7,4	CD-AA	1,877,387	1,325,022	385,109	167,256		1,325,022	1,325,022		908,899	908,899		416,123	416,123
9,4	CD-AN	75,379	58,700	16,679			58,700	58,700		40,265	40,265		18,435	18,435
9	CD-ID	38,965	30,343	8,622		30,343	30,343	30,343				30,343	30,343	
9	CD-WA	159,755	124,406	35,349		124,406	124,406	124,406	124,406		124,406		124,406	
8	GD-AA	29,384		20,503	8,881									
	GD-AN	2,510		2,510										
	GD-ID	2,914		2,914										
	GD-WA	101,742		101,742										
	GD-OR	18,047			18,047									
Total General Plant		2,663,980	1,896,368	573,428	194,184	263,695	1,632,673	1,896,368	192,129	1,119,932	1,312,061	71,566	512,741	584,307
Total Depreciation Expens		13,346,845	10,255,821	2,161,402	929,622	4,971,095	5,284,726	10,255,821	3,090,138	3,507,670	6,597,808	1,880,957	1,777,056	3,658,013

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	39.617%
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:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	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
Total Production/Transmission			96,180	96,180		96,180	96,180		62,892	62,892		33,288	33,288
Distribution													
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013			
	Misc Intangible Plt (303000)	ED-WA	973	973		973	973		973	973			
Total Distribution			2,986	2,986		2,986	2,986		2,986	2,986			
General Plant - 303000													
7,4		CD-AA	63,636	44,913	13,054	5,669			30,808	30,808		14,105	14,105
9,1		CD-AN	812	632	180			632	413	413		219	219
		GD-ID	1,245		1,245								
		GD-WA	2,072		2,072								
		GD-OR	672			672							
Total General Plant - 303000			68,437	45,545	16,551	6,341		45,545	31,221	31,221		14,324	14,324
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	2,596,708	1,832,704	532,663	231,341		1,832,704	1,257,143	1,257,143		575,561	575,561
9,4		CD-AN	7,528	5,862	1,666			5,862	4,021	4,021		1,841	1,841
9,4		CD-ID	656	511	145			511			511		511
9,4		CD-WA	317,286	247,080	70,206			247,080	247,080	247,080			0
4		ED-AN	228,530	228,530				228,530	156,760	156,760		71,770	71,770
		ED-ID	0	0				0			0		0
		ED-WA	18,256	18,256				18,256	18,256	18,256			0
8		GD-AA	11,632		8,116	3,516							
		GD-AN	0		0								
		GD-OR	0			0							
Total Miscellaneous IT Intangible Plt - 3031XX			3,180,596	2,332,943	612,796	234,857		2,067,096	1,417,924	1,683,260		649,172	649,683
Gas Underground Storage													
		GD-AN	0		0								
Total Gas Underground Storage			0		0								
General Plant - 390200, 396200													
7,4		CD-AA	0	0	0	0		0	0	0		0	0
4		ED-AN	3,958	3,958				3,958	2,715	2,715		1,243	1,243
		GD-OR	0			0							
Total General Plant - 390200, 396200			3,958	3,958	0	0		3,958	2,715	2,715		1,243	1,243
Total Amortization Expense			3,352,157	2,481,612	629,347	241,198		2,688,833	1,514,752	1,783,074		698,027	698,538

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,118,940)	(70,118,940)			(70,118,940)	(70,118,940)		(45,850,775)	(45,850,775)		(24,268,165)	(24,268,165)	
	Steam (ED-ID)	(83,730,637)	(83,730,637)		(83,730,637)	(83,730,637)	(83,730,637)				(83,730,637)		(83,730,637)	
	Steam (ED-WA)	(156,485,787)	(156,485,787)		(156,485,787)	(156,485,787)	(156,485,787)	(156,485,787)		(156,485,787)				
1	Hydro (ED-AN)	(142,506,862)	(142,506,862)		(142,506,862)	(142,506,862)	(142,506,862)		(93,185,237)	(93,185,237)		(49,321,625)	(49,321,625)	
1	Other (ED-AN)	(134,732,126)	(134,732,126)		(134,732,126)	(134,732,126)	(134,732,126)		(88,101,337)	(88,101,337)		(46,630,789)	(46,630,789)	
Total Electric Production		(587,574,352)	(587,574,352)		(240,216,424)	(347,357,928)	(587,574,352)		(156,485,787)	(227,137,349)	(383,623,136)	(83,730,637)	(120,220,579)	(203,951,216)
Electric Transmission														
1	ED-AN	(202,013,822)	(202,013,822)			(202,013,822)	(202,013,822)		(132,096,838)	(132,096,838)		(69,916,984)	(69,916,984)	
	ED-ID	(8,257,798)	(8,257,798)		(8,257,798)	(8,257,798)	(8,257,798)				(8,257,798)		(8,257,798)	
	ED-WA	(15,070,450)	(15,070,450)		(15,070,450)	(15,070,450)	(15,070,450)	(15,070,450)		(15,070,450)				
Total Electric Transmissic		(225,342,070)	(225,342,070)		(23,328,248)	(202,013,822)	(225,342,070)		(15,070,450)	(132,096,838)	(147,167,288)	(8,257,798)	(69,916,984)	(78,174,782)
Electric Distribution														
3	ED-AN	(224,033)	(224,033)			(224,033)	(224,033)		(135,278)	(135,278)		(88,755)	(88,755)	
	ED-ID	(226,962,916)	(226,962,916)		(226,962,916)	(226,962,916)	(226,962,916)				(226,962,916)		(226,962,916)	
	ED-WA	(361,266,677)	(361,266,677)		(361,266,677)	(361,266,677)	(361,266,677)	(361,266,677)		(361,266,677)				
Total Electric Distribution		(588,453,626)	(588,453,626)		(588,229,593)	(224,033)	(588,453,626)		(361,266,677)	(135,278)	(361,401,955)	(226,962,916)	(88,755)	(227,051,671)
Gas Underground Storage														
	GD-AN	(16,930,641)		(16,930,641)										
	GD-OR	(1,235,334)		(1,235,334)		(1,235,334)								
Total Gas Underground St		(18,165,975)		(16,930,641)		(1,235,334)								
Gas Distribution														
	GD-AN	(1,829,670)		(1,829,670)										
	GD-ID	(82,623,247)		(82,623,247)										
	GD-WA	(153,148,038)		(153,148,038)										
	GD-OR	(116,140,683)		(116,140,683)										
Total Gas Distribution		(353,741,638)		(237,600,955)		(116,140,683)								
General Plant														
4	ED-AN	(35,333,046)	(35,333,046)			(35,333,046)	(35,333,046)		(24,236,703)	(24,236,703)		(11,096,343)	(11,096,343)	
	ED-ID	(10,549,997)	(10,549,997)		(10,549,997)	(10,549,997)	(10,549,997)				(10,549,997)		(10,549,997)	
	ED-WA	(19,323,858)	(19,323,858)		(19,323,858)	(19,323,858)	(19,323,858)	(19,323,858)		(19,323,858)				
7,4	CD-AA	(75,976,702)	(53,622,837)	(15,585,101)	(6,768,764)	(53,622,837)	(53,622,837)		(36,782,585)	(36,782,585)		(16,840,252)	(16,840,252)	
9,4	CD-AN	(9,995,352)	(7,783,681)	(2,211,671)		(7,783,681)	(7,783,681)		(5,339,216)	(5,339,216)		(2,444,465)	(2,444,465)	
9	CD-ID	(6,264,433)	(4,878,302)	(1,386,131)		(4,878,302)	(4,878,302)				(4,878,302)		(4,878,302)	
9	CD-WA	(4,966,463)	(3,867,534)	(1,098,929)		(3,867,534)	(3,867,534)	(3,867,534)		(3,867,534)				
8	GD-AA	(1,790,314)		(1,249,210)	(541,104)									
	GD-AN	(3,253,718)		(3,253,718)										
	GD-ID	(2,021,980)		(2,021,980)										
	GD-WA	(8,421,419)		(8,421,419)										
	GD-OR	(4,822,707)		(4,822,707)										
Total General Plant		(182,719,989)	(135,359,255)	(35,228,159)	(12,132,575)	(38,619,691)	(96,739,564)	(135,359,255)	(23,191,392)	(66,358,504)	(89,549,896)	(15,428,299)	(30,381,060)	(45,809,359)
Total Accumulated Depr		(1,955,997,650)	(1,536,729,303)	(289,759,755)	(129,508,592)	(890,393,956)	(646,335,347)	(1,536,729,303)	(556,014,306)	(425,727,969)	(981,742,275)	(334,379,650)	(220,607,378)	(554,987,028)

Allocation Ratios:		Service -			Jurisdiction -			Washington		Idaho	
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%			
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	60.383%	39.617%			
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(12,552,155)	(12,552,155)			(12,552,155)	(12,552,155)		(8,207,854)	(8,207,854)		(4,344,301)	(4,344,301)	
1	Misc Intangible Plt (3030 ED-AN	(1,996,172)	(1,996,172)			(1,996,172)	(1,996,172)		(1,305,297)	(1,305,297)		(690,875)	(690,875)	
Total Production/Transmission		(14,548,327)	(14,548,327)			(14,548,327)	(14,548,327)		(9,513,151)	(9,513,151)		(5,035,176)	(5,035,176)	
Distribution														
	Franchises (302000) ED-WA	(232,790)	(232,790)			(232,790)	(232,790)	(232,790)		(232,790)				
	Misc Intangible Plt (3030 ED-WA	(47,792)	(47,792)			(47,792)	(47,792)	(47,792)		(47,792)				
Total Distribution		(280,582)	(280,582)			(280,582)	(280,582)	(280,582)		(280,582)				
General Plant - 303000														
7,4	CD-AA	(3,613,779)	(2,550,533)	(741,294)	(321,952)		(2,550,533)	(2,550,533)		(1,749,538)	(1,749,538)		(800,995)	(800,995)
9,1	CD-AN	(112,578)	(87,668)	(24,910)			(87,668)	(87,668)		(57,326)	(57,326)		(30,342)	(30,342)
	GD-ID	(110,669)		(110,669)										
	GD-WA	(231,691)		(231,691)										
	GD-OR	(101,797)			(101,797)									
Total General Plant - 303000		(4,170,514)	(2,638,201)	(1,108,564)	(423,749)		(2,638,201)	(2,638,201)		(1,806,864)	(1,806,864)		(831,337)	(831,337)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(81,972,635)	(57,854,646)	(16,815,046)	(7,302,943)		(57,854,646)	(57,854,646)		(39,685,394)	(39,685,394)		(18,169,252)	(18,169,252)
9,4	CD-AN	(71,745)	(55,870)	(15,875)			(55,870)	(55,870)		(38,324)	(38,324)		(17,546)	(17,546)
9	CD-ID	(33,836)	(26,349)	(7,487)		(26,349)	(26,349)	(26,349)				(26,349)	(26,349)	
9	CD-WA	(3,156,004)	(2,457,675)	(698,329)		(2,457,675)	(2,457,675)	(2,457,675)				0	0	
4	ED-AN	(5,710,187)	(5,710,187)			(5,710,187)	(5,710,187)		(3,916,903)	(3,916,903)		(1,793,284)	(1,793,284)	
	ED-ID	0	0			0	0	0				0	0	
	ED-WA	(1,412,749)	(1,412,749)			(1,412,749)	(1,412,749)	(1,412,749)		(1,412,749)				
8	GD-AA	(599,521)		(418,322)	(181,199)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(92,956,677)	(67,517,476)	(17,955,059)	(7,484,142)		(3,896,773)	(63,620,703)		(3,870,424)	(43,640,621)		(26,349)	(19,980,082)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0		0	0	
9	CD-ID	0	0	0		0	0	0		0		0	0	
9	CD-WA	0	0	0		0	0	0		0		0	0	
4	ED-AN	(174,753)	(174,753)			(174,753)	(174,753)		(119,872)	(119,872)		(54,881)	(54,881)	
	ED-WA	0	0			0	0	0		0				
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(174,753)	(174,753)	0	0		0	(174,753)		0	(119,872)		0	(54,881)
Total Accumulated Amortization		(112,130,853)	(85,159,339)	(19,063,623)	(7,907,891)		(4,177,355)	(80,981,984)		(4,151,006)	(55,080,508)		(26,349)	(25,927,825)

Allocation Ratios:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0		
99		GD-WA / ID / AN	2,758,578	0	0	0	2,758,578	2,758,578	0	0	0	0		
99		GD-OR / AS	848,544	0	0	0	0	0	0	848,544	0	848,544		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	2,038,291	2,038,291	885,250	885,250		
9		CD-WA / ID / AN	2,005,138	702,799	340,480	518,182	1,561,461	199,695	96,745	147,237	0	443,677		
		TOTAL ACCOUNT	16,056,207	825,112	702,759	7,553,996	9,081,867	2,958,273	96,745	2,185,528	5,240,546	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0		
99		GD-WA / ID / AN	24,492,415	0	0	0	24,492,415	24,492,415	0	0	0	0		
99		GD-OR / AS	3,805,197	0	0	0	0	0	0	3,805,197	0	3,805,197		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	113,153,198	0	0	79,861,264	79,861,264	0	23,211,116	23,211,116	10,080,818	10,080,818		
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	8,355,774	6,660,989	0		
		TOTAL ACCOUNT	179,953,133	10,532,914	8,368,426	92,801,258	111,702,598	27,173,445	1,624,185	25,566,890	54,364,520	3,805,197	10,080,818	13,886,015
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,788,102	66,050	5,364	1,716,688	1,788,102	0	0	0	0	0		
99		GD-WA / ID / AN	928,199	0	0	0	928,199	928,199	0	0	0	0		
99		GD-OR / AS	11,339	0	0	0	0	0	0	11,339	0	11,339		
8		GD-AA	257,577	0	0	0	0	0	179,727	179,727	77,850	77,850		
7		CD-AA	88,835,106	0	0	62,698,041	62,698,041	0	18,222,745	18,222,745	7,914,320	7,914,320		
9		CD-WA / ID / AN	5,645,621	4,154,297	17,490	224,627	4,396,414	1,180,411	4,970	63,826	1,249,207	0		
		TOTAL ACCOUNT	97,465,944	4,220,347	22,854	64,639,356	68,882,557	2,108,610	4,970	18,466,298	20,579,878	11,339	7,992,170	8,003,509
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,298,069	22,823,576	9,442,462	15,032,031	47,298,069	0	0	0	0	0		
99		GD-WA / ID / AN	13,598,204	0	0	0	13,598,204	9,254,236	2,515,238	1,828,730	13,598,204	0		
99		GD-OR / AS	3,952,019	0	0	0	0	0	0	0	3,952,019	0		
8		GD-AA	46,950	0	0	0	0	0	32,760	32,760	14,190	14,190		
7		CD-AA	7,334,798	0	0	5,176,754	5,176,754	0	1,504,587	1,504,587	653,457	653,457		
9		CD-WA / ID / AN	6,728,107	1,918,105	803,244	2,518,030	5,239,379	545,015	228,235	715,478	1,488,728	0		
		TOTAL ACCOUNT	78,958,147	24,741,681	10,245,706	22,726,815	57,714,202	9,799,251	2,743,473	4,081,555	16,624,279	3,952,019	667,647	4,619,666

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	24,642	0	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	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,006,192	247,797	174,826	3,475,849	3,898,472	70,410	49,675	987,635	1,107,720	0	0	0	
		TOTAL ACCOUNT	5,510,890	248,777	176,172	3,865,419	4,290,368	158,570	49,675	987,635	1,195,880	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,904,931	740,134	219,630	4,945,167	5,904,931	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,696,286	0	0	0	0	1,932,779	287,730	475,777	2,696,286	0	0	0	
99		GD-OR / AS	885,484	0	0	0	0	0	0	0	0	885,484	0	885,484	
8		GD-AA	5,030,090	0	0	0	0	0	0	3,509,796	3,509,796	0	1,520,294	1,520,294	
7		CD-AA	13,099,004	0	0	9,245,015	9,245,015	0	0	2,686,999	2,686,999	0	1,166,990	1,166,990	
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	0	
		TOTAL ACCOUNT	28,775,745	749,393	976,239	14,327,601	16,053,233	1,935,410	502,715	6,711,619	9,149,744	885,484	2,687,284	3,572,768	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	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	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,600,845	369,154	13,580	1,218,111	1,600,845	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,294	0	0	0	0	30,377	0	94,917	125,294	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	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	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,540,743	369,154	13,580	2,325,138	2,707,872	30,377	0	559,827	590,204	40,917	201,750	242,667	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,790,812	13,800,678	9,484,755	8,505,379	31,790,812	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,419,925	252,374	382,622	470,742	1,105,738	71,710	108,719	133,758	314,187	0	0	0	
		TOTAL ACCOUNT	37,835,619	14,053,052	9,867,377	9,349,111	33,269,540	2,456,005	956,404	1,062,754	4,475,163	43,834	47,082	90,916	

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

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,773,182	10,759,458	6,466,257	32,547,467	49,773,182	0	0	0	0	0		
99		GD-WA / ID / AN	1,067,798	0	0	0	0	759,207	308,591	0	1,067,798	0		
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	1,133,063	0		
8		GD-AA	538,474	0	0	0	0	0	0	375,726	0	162,748		
7		CD-AA	54,484,375	0	0	38,453,982	38,453,982	0	0	11,176,380	11,176,380	4,854,013		
9		CD-WA / ID / AN	17,317,492	6,730,503	2,909,459	3,845,688	13,485,650	1,912,420	826,700	1,092,722	3,831,842	0		
		TOTAL ACCOUNT	124,314,384	17,489,961	9,375,716	74,847,137	101,712,814	2,671,627	1,135,291	12,644,828	16,451,746	1,133,063	5,016,761	6,149,824
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	613,649	0	0	433,101	433,101	0	0	125,878	125,878	54,670		
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0		
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	573,346,223	73,230,391	39,762,351	293,172,908	406,165,650	49,291,568	7,115,355	72,392,812	128,799,735	10,747,406	27,633,432	38,380,838

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	1,020,488
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,081,705	1,432,132	0	14,649,573	16,081,705	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	213,258
7		CD-AA	109,710,749	0	0	77,431,652	77,431,652	0	0	22,504,966	22,504,966	0	9,774,131	9,774,131
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	0
		TOTAL ACCOUNT	126,958,380	1,432,132	32,734	92,406,967	93,871,833	0	9,301	23,089,857	23,099,158	0	9,987,389	9,987,389
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,989,843	0	0	1,404,391	1,404,391	0	0	408,177	408,177	0	177,275	177,275	0
9		CD-WA / ID / AN	18,918,951	14,732,755	0	14,732,755	14,732,755	4,186,196	0	0	4,186,196	0	0	0	0
		TOTAL ACCOUNT	20,908,794	14,732,755	0	1,404,391	16,137,146	4,186,196	0	408,177	4,594,373	0	177,275	177,275	0
		TOTAL	304,252,471	16,804,056	32,734	205,265,154	222,101,944	5,208,790	788,906	52,838,037	58,835,733	426,123	22,888,671	23,314,794	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,263,198)	(60,177,060)	(17,490,040)	(7,596,098)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(785,379)	(611,598)	(173,781)	0
7	282919	CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	<u>(87,862,891)</u>	<u>(62,069,165)</u>	<u>(18,035,991)</u>	<u>(7,757,735)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,631,551	3,631,551	0	0	0	0	3,631,551
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(43)	(43)	0	0	0	0	(43)
7/4	154560 Supply Chain Invoice Price Variance	0	0	57	57	0	0	0	0	57
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	42,053,669	20,511,667	0	62,565,336	40,345,207	19,591,090	1,708,462	920,577	0
TOTAL		42,053,669	20,511,667	3,631,565	66,196,901	40,345,207	19,591,090	1,708,462	920,577	3,631,565

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						