

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	178,120,466	117,463,260	60,657,206
	Adjustments			
	Adjusted Net Operating Income (Loss)	178,120,466	117,463,260	60,657,206
E-APL	Electric Net Rate Base	2,477,301,927	1,657,032,244	820,269,683
	RATE OF RETURN	7.190%	7.089%	7.395%

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	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

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 - AMA Percent	07-01-2018 thru 06-30-2019	387,656 100.000%	254,243 65.585%	133,413 34.415%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2018 thru 06-30-2019	26,483,118 100.000%	17,979,856 67.892%	8,503,262 32.108%
	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	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		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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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

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	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	06-01-2018 thru 06-30-2019	1,179,898,252	802,856,431	377,041,821	
				100.000%	68.045%	31.955%	
11		Book Depreciation Percent	07-01-2018 thru 06-30-2019	116,811,751	76,291,101	40,520,650	
				100.000%	65.311%	34.689%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	06-01-2018 thru 06-30-2019	3,025,993,291 100.000%	2,023,515,598 66.871%	1,002,477,693 33.129%
13	E-PLT	Net Electric General Plant - AMA Percent	06-01-2018 thru 06-30-2019	263,454,738 100.000%	178,038,655 67.578%	85,416,083 32.422%
14		Net Allocated Schedule M's - AMA Percent	07-01-2018 thru 06-30-2019	-85,214,152 100.000%	-56,919,882 66.796%	-28,294,270 33.204%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 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
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	367,845,405	0	367,845,405	249,200,450	0	249,200,450	118,644,955	0	118,644,955
99	442200	Commercial - Firm & Int.	314,776,175	0	314,776,175	224,644,619	0	224,644,619	90,131,556	0	90,131,556
1	442300	Industrial	111,049,484	0	111,049,484	64,371,399	0	64,371,399	46,678,085	0	46,678,085
99	444000	Public Street & Highway Lighting	7,580,965	0	7,580,965	4,901,209	0	4,901,209	2,679,756	0	2,679,756
99	448000	Interdepartmental Revenue	1,447,545	0	1,447,545	1,175,044	0	1,175,044	272,501	0	272,501
99	499XXX	Unbilled Revenue	319,553	0	319,553	402,392	0	402,392	(82,839)	0	(82,839)
TOTAL SALES TO ULTIMATE CUSTOMERS			803,019,127	0	803,019,127	544,695,113	0	544,695,113	258,324,014	0	258,324,014
1	447XXX	Sales for Resale	0	78,030,968	78,030,968	0	51,024,450	51,024,450	0	27,006,518	27,006,518
TOTAL SALES OF ELECTRICITY			803,019,127	78,030,968	881,050,095	544,695,113	51,024,450	595,719,563	258,324,014	27,006,518	285,330,532
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	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	295,380	0	295,380	167,676	0	167,676	127,704	0	127,704
1	453000	Sales of Water & Water Power	0	558,500	558,500	0	365,203	365,203	0	193,297	193,297
1	454000	Rent from Electric Property	2,805,000	93,542	2,898,542	1,634,809	61,167	1,695,976	1,170,191	32,375	1,202,566
1	454100	Rent from Trnsmmission Joint Use	39,580	0	39,580	18,569	0	18,569	21,011	0	21,011
1	456XXX	Other Electric Revenues	7,249,179	84,769,531	92,018,710	6,053,360	55,430,796	61,484,156	1,195,819	29,338,735	30,534,554
TOTAL OTHER OPERATING REVENUE			9,872,988	85,421,573	95,294,561	7,407,986	55,857,166	63,265,152	2,465,002	29,564,407	32,029,409
TOTAL ELECTRIC REVENUE			812,892,115	163,452,541	976,344,656	552,103,099	106,881,616	658,984,715	260,789,016	56,570,925	317,359,941

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	439,034	439,034	0	287,084	287,084	0	151,950	151,950
1	501XXX	Fuel	0	28,841,581	28,841,581	0	18,859,510	18,859,510	0	9,982,071	9,982,071
1	502000	Steam Expense	0	3,842,321	3,842,321	0	2,512,494	2,512,494	0	1,329,827	1,329,827
1	505000	Electric Expense	0	1,048,875	1,048,875	0	685,859	685,859	0	363,016	363,016
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,312,366	3,312,366	0	2,165,956	2,165,956	0	1,146,410	1,146,410
1	507000	Rent	0	33,921	33,921	0	22,181	22,181	0	11,740	11,740
MAINTENANCE											
1	510000	Supervision & Engineering	0	558,123	558,123	0	364,957	364,957	0	193,166	193,166
1	511000	Structures	0	603,575	603,575	0	394,678	394,678	0	208,897	208,897
1	512000	Boiler Plant	0	5,886,836	5,886,836	0	3,849,402	3,849,402	0	2,037,434	2,037,434
1	513000	Electric Plant	0	1,398,464	1,398,464	0	914,456	914,456	0	484,008	484,008
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,186,966	1,186,966	0	776,157	776,157	0	410,809	410,809
TOTAL STEAM POWER GENERATION EXP			0	47,152,062	47,152,062	0	30,832,734	30,832,734	0	16,319,328	16,319,328
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,296,861	3,296,861	0	2,155,817	2,155,817	0	1,141,044	1,141,044
1	536000	Water for Power	0	1,138,352	1,138,352	0	744,368	744,368	0	393,984	393,984
1	537000	Hydraulic Expense	4,512,054	4,653,979	9,166,033	2,959,462	3,043,237	6,002,699	1,552,592	1,610,742	3,163,334
1	538000	Electric Expense	0	7,515,343	7,515,343	0	4,914,283	4,914,283	0	2,601,060	2,601,060
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,168,598	1,168,614	0	764,146	764,146	16	404,452	404,468
1	540000	Rent	0	1,446,440	1,446,440	0	945,827	945,827	0	500,613	500,613
1	540100	MT Trust Funds Land Settlement Rents	4,952,199	0	4,952,199	3,237,257	0	3,237,257	1,714,942	0	1,714,942
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,398,318	1,398,318	0	914,360	914,360	0	483,958	483,958
1	542000	Structures	0	537,345	537,345	0	351,370	351,370	0	185,975	185,975
1	543000	Reservoirs, Dams, & Waterways	0	2,385,148	2,385,148	0	1,559,648	1,559,648	0	825,500	825,500
1	544000	Electric Plant	0	3,680,151	3,680,151	0	2,406,451	2,406,451	0	1,273,700	1,273,700
1	545000	Miscellaneous Hydraulic Plant	0	1,195,094	1,195,094	0	781,472	781,472	0	413,622	413,622
TOTAL HYDRO POWER GENERATION EXP			9,464,269	28,415,629	37,879,898	6,196,719	18,580,979	24,777,698	3,267,550	9,834,650	13,102,200
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	344,764	344,764	0	225,441	225,441	0	119,323	119,323
1	547XXX	Fuel	0	69,686,692	69,686,692	0	45,568,128	45,568,128	0	24,118,564	24,118,564
1	548000	Generation Expense	0	2,471,465	2,471,465	0	1,616,091	1,616,091	0	855,374	855,374
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	465,319	465,319	0	304,272	304,272	0	161,047	161,047
1	550000	Rent	0	4,282	4,282	0	2,800	2,800	0	1,482	1,482
MAINTENANCE											
1	551000	Supervision & Engineering	0	777,250	777,250	0	508,244	508,244	0	269,006	269,006
1	552000	Structures	0	120,557	120,557	0	78,832	78,832	0	41,725	41,725
1	553000	Generating & Electric Equipment	0	5,366,851	5,366,851	0	3,509,384	3,509,384	0	1,857,467	1,857,467
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	730,506	730,506	0	477,678	477,678	0	252,828	252,828
TOTAL OTHER POWER GENERATION EXP			0	79,967,686	79,967,686	0	52,290,870	52,290,870	0	27,676,816	27,676,816

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	3,535,920	137,426,471	140,962,391	22,718	89,863,169	89,885,887	3,513,202	47,563,302	51,076,504
1	556000	System Control & Load Dispatching	0	718,243	718,243	0	469,659	469,659	0	248,584	248,584
E-557	557XXX	Other Expense	(5,139,978)	61,862,687	56,722,709	2,182,486	40,452,011	42,634,497	(7,322,464)	21,410,676	14,088,212
TOTAL OTHER POWER SUPPLY EXPENSE			(1,604,058)	200,007,401	198,403,343	2,205,204	130,784,839	132,990,043	(3,809,262)	69,222,562	65,413,300
TOTAL PRODUCTION OPERATING EXP			7,860,211	355,542,778	363,402,989	8,401,923	232,489,422	240,891,345	(541,712)	123,053,356	122,511,644
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,494,807	2,494,807	0	1,631,354	1,631,354	0	863,453	863,453
1	561000	Load Dispatching	0	3,358,290	3,358,290	0	2,195,986	2,195,986	0	1,162,304	1,162,304
1	562000	Station Expense	0	401,429	401,429	0	262,494	262,494	0	138,935	138,935
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	385,970	385,970	0	252,386	252,386	0	133,584	133,584
1	565XXX	Transmission of Electricity by Others	0	17,697,616	17,697,616	0	11,572,471	11,572,471	0	6,125,145	6,125,145
1	566000	Miscellaneous Transmission Expense	0	3,087,981	3,087,981	0	2,019,231	2,019,231	0	1,068,750	1,068,750
1	567000	Rent	0	175,623	175,623	0	114,840	114,840	0	60,783	60,783
MAINTENANCE											
1	568000	Supervision & Engineering	0	652,162	652,162	0	426,449	426,449	0	225,713	225,713
1	569000	Structures	182	723,299	723,481	19	472,965	472,984	163	250,334	250,497
1	570000	Station Equipment	0	955,518	955,518	0	624,813	624,813	0	330,705	330,705
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	3,118	1,388,302	1,391,420	206	907,811	908,017	2,912	480,491	483,403
1	572000	Underground Lines	46	86	132	46	56	102	0	30	30
1	573000	Service Miscellaneous	0	100,359	100,359	0	65,625	65,625	0	34,734	34,734
TOTAL TRANSMISSION OPERATING EXP			3,346	31,421,442	31,424,788	271	20,546,481	20,546,752	3,075	10,874,961	10,878,036

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 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
E-DEPX		Depreciation Expense-Production	2,079,025	29,909,572	31,988,597	1,026,784	19,557,869	20,584,653	1,052,241	10,351,703	11,403,944
E-DEPX		Depreciation Expense-Transmission	370,981	13,551,343	13,922,324	126,106	8,861,223	8,987,329	244,875	4,690,120	4,934,995
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,286	1,153,286	0	754,134	754,134	0	399,152	399,152
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(184,269)	0	(184,269)	0	0	0	(184,269)	0	(184,269)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
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 Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	195,023	0	195,023	0	0	0	195,023	0	195,023
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	32,719	32,719	0	21,395	21,395	0	11,324	11,324
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	469,074	0	469,074	0	0	0	469,074	0	469,074
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	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	222,234	0	222,234	173,360	0	173,360	48,874	0	48,874
99	407403	Amortization of Dissallowed K.F. Plant	(72,904)	0	(72,904)	(72,904)	0	(72,904)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(468,288)	0	(468,288)	0	0	0	(468,288)	0	(468,288)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,790,014)	0	(2,790,014)	(1,932,812)	0	(1,932,812)	(857,202)	0	(857,202)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	558,551	0	558,551	0	0	0	558,551	0	558,551
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	60,556	0	60,556	60,556	0	60,556	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
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	25,618,875	25,618,875	0	16,752,182	16,752,182	0	8,866,693	8,866,693
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,935,474	71,341,466	75,276,940	1,956,426	46,650,184	48,606,610	1,979,048	24,691,282	26,670,330
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,799,031	458,305,686	470,104,717	10,358,620	299,686,087	310,044,707	1,440,411	158,619,599	160,060,010

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 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
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	688,399	3,554,579	4,242,978	480,571	2,413,275	2,893,846	207,828	1,141,304	1,349,132
3	582000	Station Expense	809,371	43,778	853,149	452,081	29,722	481,803	357,290	14,056	371,346
3	583000	Overhead Line Expense	2,056,663	476,598	2,533,261	1,351,757	323,572	1,675,329	704,906	153,026	857,932
3	584000	Underground Line Expense	1,649,453	0	1,649,453	925,261	0	925,261	724,192	0	724,192
3	584100	Energy Storage Equipment	40,509	0	40,509	40,509	0	40,509	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,766	0	2,766	2,671	0	2,671	95	0	95
3	586000	Meter Expense	1,961,603	43,649	2,005,252	1,596,531	29,634	1,626,165	365,072	14,015	379,087
3	587000	Customer Installations Expense	814,541	139,489	954,030	569,004	94,702	663,706	245,537	44,787	290,324
3	588000	Miscellaneous Distribution Expense	5,122,942	4,118,912	9,241,854	3,231,345	2,796,412	6,027,757	1,891,597	1,322,500	3,214,097
3	589000	Rent	5,953	347,645	353,598	5,953	236,023	241,976	0	111,622	111,622
MAINTENANCE:											
3	590000	Supervision & Engineering	269,142	1,014,332	1,283,474	151,454	688,650	840,104	117,688	325,682	443,370
3	591000	Structures	526,080	1,346	527,426	319,395	914	320,309	206,685	432	207,117
3	592000	Station Equipment	671,889	123,520	795,409	438,353	83,860	522,213	233,536	39,660	273,196
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,355,910	617	10,356,527	7,415,350	419	7,415,769	2,940,560	198	2,940,758
3	594000	Underground Lines	959,245	0	959,245	672,528	0	672,528	286,717	0	286,717
3	595000	Line Transformers	389,032	0	389,032	298,047	0	298,047	90,985	0	90,985
3	596000	Street Light & Signal System Maintenance Exp	194,044	0	194,044	151,232	0	151,232	42,812	0	42,812
3	597000	Meters	35,839	0	35,839	28,451	0	28,451	7,388	0	7,388
3	598000	Miscellaneous Distribution Expense	(70,264)	217,960	147,696	(150,636)	147,977	(2,659)	80,372	69,983	150,355
TOTAL DISTRIBUTION OPERATING EXP			26,483,117	10,082,425	36,565,542	17,979,857	6,845,160	24,825,017	8,503,260	3,237,265	11,740,525
E-DEPX		Depreciation Expense-Distribution	49,728,454	62,013	49,790,467	32,147,937	42,102	32,190,039	17,580,517	19,911	17,600,428
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,745	0	30,745	30,745	0	30,745	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,513,192	0	55,513,192	47,479,181	0	47,479,181	8,034,011	0	8,034,011
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			105,272,391	62,013	105,334,404	79,657,863	42,102	79,699,965	25,614,528	19,911	25,634,439
TOTAL DISTRIBUTION EXPENSES			131,755,508	10,144,438	141,899,946	97,637,720	6,887,262	104,524,982	34,117,788	3,257,176	37,374,964

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended June 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,269	177,269	0	116,262	116,262	0	61,007	61,007
2	902000	Meter Reading Expenses	2,892,890	148,457	3,041,347	2,711,633	97,366	2,808,999	181,257	51,091	232,348
2	903XXX	Customer Records & Collection Expenses	2,648,380	7,589,577	10,237,957	1,819,980	4,977,624	6,797,604	828,400	2,611,953	3,440,353
2	904000	Uncollectible Accounts	(85,620)	140,380	54,760	(96,448)	92,068	(4,380)	10,828	48,312	59,140
2	905000	Misc Customer Accounts	0	227,788	227,788	0	149,395	149,395	0	78,393	78,393
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,455,650	8,283,471	13,739,121	4,435,165	5,432,715	9,867,880	1,020,485	2,850,756	3,871,241
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	39,150,262	236,229	39,386,491	28,711,293	154,931	28,866,224	10,438,969	81,298	10,520,267
2	909000	Advertising	36,756	1,055,741	1,092,497	35,766	692,408	728,174	990	363,333	364,323
2	910000	Misc Customer Service & Info Exp	0	407,006	407,006	0	266,935	266,935	0	140,071	140,071
TOTAL CUSTOMER SERVICE & INFO EXP			39,187,018	1,698,976	40,885,994	28,747,059	1,114,274	29,861,333	10,439,959	584,702	11,024,661
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	700,447	31,064,591	31,765,038	532,636	21,308,756	21,841,392	167,811	9,755,835	9,923,646
4	921000	Office Supplies & Expenses	23,469	4,991,316	5,014,785	21,313	3,423,793	3,445,106	2,156	1,567,523	1,569,679
4	922000	Admin Exp Transferred--Credit	0	(113,083)	(113,083)	0	(77,569)	(77,569)	0	(35,514)	(35,514)
4	923000	Outside Services Employed	316,568	9,986,463	10,303,031	304,327	6,850,214	7,154,541	12,241	3,136,249	3,148,490
4	924000	Property Insurance Premium	0	1,315,209	1,315,209	0	902,168	902,168	0	413,041	413,041
4	925XXX	Injuries and Damages	310	3,276,964	3,277,274	155	2,247,833	2,247,988	155	1,029,131	1,029,286
4	926XXX	Employee Pensions and Benefits	5,453	1,677,838	1,683,291	5,453	1,150,913	1,156,366	0	526,925	526,925
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,741,067	3,837,148	6,578,215	1,810,842	2,509,111	4,319,953	930,225	1,328,037	2,258,262
4	930000	Miscellaneous General Expenses	137,270	4,419,481	4,556,751	90,813	3,031,543	3,122,356	46,457	1,387,938	1,434,395
4	931000	Rents	4,362	253,147	257,509	0	173,646	173,646	4,362	79,501	83,863
4	935000	Maintenance of General Plant	1,057,746	11,774,734	12,832,480	569,450	8,076,879	8,646,329	488,296	3,697,855	4,186,151
TOTAL ADMIN & GEN OPERATING EXP			4,987,892	72,483,808	77,471,700	3,334,989	49,597,287	52,932,276	1,652,903	22,886,521	24,539,424

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended June 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
E-DEPX		Depreciation Expense-General	2,212,959	18,798,357	21,011,316	1,602,604	12,894,733	14,497,337	610,355	5,903,624	6,513,979
E-AMTX		Amortization Expense-General Plant - 303000	0	508,459	508,459	0	348,535	348,535	0	159,924	159,924
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,524,334	22,110,179	24,634,513	2,518,204	15,166,477	17,684,681	6,130	6,943,702	6,949,832
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,875	47,875	0	32,840	32,840	0	15,035	15,035
99	407229	Idaho Earnings Test Amortization	(756,037)	0	(756,037)	0	0	0	(756,037)	0	(756,037)
99	407230	Tax Reform Amortization	(8,018,670)	0	(8,018,670)	(7,280,712)	0	(7,280,712)	(737,958)	0	(737,958)
99	407311	Regulatory Debit - AFUDC Amortization	19,905	66,009	85,914	18,479	44,141	62,620	1,426	21,868	23,294
99	407319	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	407332	Existing Meters Excess Deprec. Deferral	510,132	0	510,132	510,132	0	510,132	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(794,635)	0	(794,635)	(539,271)	0	(539,271)	(255,364)	0	(255,364)
99	407436	Regulatory Credit - AMI	(4,774,676)	0	(4,774,676)	(4,774,676)	0	(4,774,676)	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			(7,304,316)	41,530,879	34,226,563	(6,754,401)	28,486,726	21,732,325	(549,915)	13,044,153	12,494,238
TOTAL ADMIN & GENERAL EXPENSES			(2,316,424)	114,014,687	111,698,263	(3,419,412)	78,084,013	74,664,601	1,102,988	35,930,674	37,033,662
TOTAL EXPENSES BEFORE FIT			185,880,783	592,447,258	778,328,041	137,759,152	391,204,351	528,963,503	48,121,631	201,242,907	249,364,538
NET OPERATING INCOME (LOSS) BEFORE FIT					198,016,615			130,021,212			67,995,403
E-FIT		FEDERAL INCOME TAX			19,559,447			12,619,229			6,940,218
E-FIT		DEFERRED FEDERAL INCOME TAX			821,490			255,726			565,764
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					178,120,466			117,463,260			60,657,206

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%			65.390%		34.610%
E-ALL	2	Number of Customers - AMA	100.000%			65.585%		34.415%
E-ALL	3	Direct Distribution Operating Expense	100.000%			67.892%		32.108%
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-456-12A
For Twelve Months Ended June 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	50,415	850,254	900,669	48,815	555,981	604,796	1,600	294,273	295,873
1	456010	Other Electric Rev-Financial	0	(7,957,701)	(7,957,701)	0	(5,203,541)	(5,203,541)	0	(2,754,160)	(2,754,160)
1	456015	Other Electric Rev-CT Fuel Sales	0	21,371,509	21,371,509	0	13,974,830	13,974,830	0	7,396,679	7,396,679
1	456016	Other Electric Rev-Resource Opt	0	2,632,728	2,632,728	0	1,721,541	1,721,541	0	911,187	911,187
1	456017	Other Electric Rev-Non Resource	0	65,449	65,449	0	42,797	42,797	0	22,652	22,652
1	456018	Other Electric Rev-Extraction	0	601,603	601,603	0	393,388	393,388	0	208,215	208,215
1	456020	Other Electric Rev-Sale of Excess	0	159,747	159,747	0	104,459	104,459	0	55,288	55,288
1	456030	Other Electric Rev-Clearwater	0	511,373	511,373	0	334,387	334,387	0	176,986	176,986
1	456100	Transmission Revenue of Others	0	14,048,328	14,048,328	0	9,186,202	9,186,202	0	4,862,126	4,862,126
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,456,253	2,456,253	0	1,606,144	1,606,144	0	850,109	850,109
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	(473,495)	0	(473,495)	(473,495)	0	(473,495)	0	0	0
1	456328	Residential Decoupling Deferral	2,828,725	0	2,828,725	2,494,040	0	2,494,040	334,685	0	334,685
1	456329	Amortization Res Decoupling Deferral	(206,776)	0	(206,776)	(1,140,840)	0	(1,140,840)	934,064	0	934,064
1	456338	Non-res Decoupling Deferred Rev	6,896,397	0	6,896,397	6,018,474	0	6,018,474	877,923	0	877,923
1	456339	Amortization Non-res Decoupling	(2,098,626)	0	(2,098,626)	(1,000,424)	0	(1,000,424)	(1,098,202)	0	(1,098,202)
1	456380	Other Electric Revenue-Clearwater	94,968	0	94,968	0	0	0	94,968	0	94,968
1	456700	Other Electric Rev-Low Voltage	157,572	0	157,572	106,791	0	106,791	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,676,362)	(6,676,362)	0	(4,365,673)	(4,365,673)	0	(2,310,689)	(2,310,689)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,676,362	6,676,362	0	4,365,673	4,365,673	0	2,310,689	2,310,689
1	456730	Other Elec Rev-Intraco Thermal	0	47,426,313	47,426,313	0	31,012,066	31,012,066	0	16,414,247	16,414,247
TOTAL ACCOUNT 456			7,249,180	84,769,532	92,018,712	6,053,361	55,430,798	61,484,159	1,195,819	29,338,734	30,534,553

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-555-12A
For Twelve Months Ended June 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	555000/555100	Purchased Power	0	127,037,031	127,037,031	0	83,069,515	83,069,515	0	43,967,516	43,967,516
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	833,394	856,112	22,718	544,956	567,674	0	288,438	288,438
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	3,513,202	0	3,513,202	0	0	0	3,513,202	0	3,513,202
1	555550	Non Monetary - Exchange Power	0	(824,907)	(824,907)	0	(539,407)	(539,407)	0	(285,500)	(285,500)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,925,374	7,925,374	0	5,182,402	5,182,402	0	2,742,972	2,742,972
1	555710	Intercompany Purchase	0	2,455,579	2,455,579	0	1,605,703	1,605,703	0	849,876	849,876
TOTAL ACCOUNT 555			3,535,920	137,426,471	140,962,391	22,718	89,863,169	89,885,887	3,513,202	47,563,302	51,076,504

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-557-12A
For Twelve Months Ended June 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	11,085	6,964,852	6,975,937	11,085	4,554,317	4,565,402	0	2,410,535	2,410,535
1	557010	Other Power Supply Expense - Financial	0	(1,981,528)	(1,981,528)	0	(1,295,721)	(1,295,721)	0	(685,807)	(685,807)
1	557018	Merchandise Processing Fee	0	49,578	49,578	0	32,419	32,419	0	17,159	17,159
1	557150	Fuel - Economic Dispatch	0	(2,689,226)	(2,689,226)	0	(1,758,485)	(1,758,485)	0	(930,741)	(930,741)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	(111,489)	0	(111,489)	0	0	0	(111,489)	0	(111,489)
1	557165	Other Resource Costs-CAISO Charges	0	255,061	255,061	0	166,784	166,784	0	88,277	88,277
1	557170	Broker Fees - Power	0	376,079	376,079	0	245,918	245,918	0	130,161	130,161
1	557171	REC Broker Fees	0	44,668	44,668	0	29,208	29,208	0	15,460	15,460
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	1,918,796	0	1,918,796	1,918,796	0	1,918,796	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	1,701,132	0	1,701,132	1,701,132	0	1,701,132	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,946,025)	0	(1,946,025)	(1,946,025)	0	(1,946,025)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,508,659	0	1,508,659	0	0	0	1,508,659	0	1,508,659
99	557390	Idaho PCA Amortization	(9,040,814)	0	(9,040,814)	0	0	0	(9,040,814)	0	(9,040,814)
1	557395	Optional Renewable Power Expense Offset	0	845	845	0	553	553	0	292	292
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	10,136,172	10,136,172	0	6,628,043	6,628,043	0	3,508,129	3,508,129
1	557711	Turbine Gas Bookout Offset	0	(10,136,172)	(10,136,172)	0	(6,628,043)	(6,628,043)	0	(3,508,129)	(3,508,129)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,388,140	57,388,140	0	37,526,105	37,526,105	0	19,862,035	19,862,035
TOTAL ACCOUNT 557			(5,139,978)	61,862,687	56,722,709	2,182,486	40,452,011	42,634,497	(7,322,464)	21,410,676	14,088,212

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-908-12A
For Twelve Months Ended June 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	350,900	236,229	587,129	263,944	154,931	418,875	86,956	81,298	168,254
99	908600	Public Purpose Tariff Rider Expense Offset	38,401,227	0	38,401,227	28,047,254	0	28,047,254	10,353,973	0	10,353,973
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	223,725	0	223,725	225,685	0	225,685	(1,960)	0	(1,960)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	39,150,262	236,229	39,386,491	28,711,293	154,931	28,866,224	10,438,969	81,298	10,520,267

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.585%	34.415%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.76%	52.76%
2	Cost of Debt		5.272%	5.239%
	Total Weighted Cost		2.782%	2.764%
E-APL	Net Rate Base	2,477,301,927	1,657,032,244	820,269,683
	Interest Deduction for FIT Calculation	68,770,891	46,098,637	22,672,254
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	976,344,656	658,984,715	317,359,941
E-OPS	Less: Operating & Maintenance Expense	563,490,134	378,924,603	184,565,531
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,705,840	85,807,537	47,898,303
E-OTX	Less: Taxes Other than FIT	81,132,067	64,231,363	16,900,704
	Net Operating Income Before FIT	198,016,615	130,021,212	67,995,403
E-INT	Less: Interest Expense	68,770,891	46,098,637	22,672,254
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,427,764	0	1,427,764
E-SCM	Plus: Schedule M Adjustments	(37,533,268)	(23,973,570)	(13,559,698)
	Taxable Net Operating Income	93,140,220	60,091,565	33,048,655
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	19,559,447	12,619,229	6,940,218
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	19,559,447	12,619,229	6,940,218
E-DTE	Deferred FIT	821,490	255,726	565,764
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,896,149	12,557,952	7,338,197

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-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	56,946,498	86,141,085	143,087,583	37,452,380	57,657,913	95,110,293	19,494,118	28,483,172	47,977,290
12	997001 Contributions In Aid of Construction	0	7,912,595	7,912,595	0	5,291,231	5,291,231	0	2,621,364	2,621,364
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,382,384	1,382,384	0	924,414	924,414	0	457,970	457,970
99	997007 Idaho PCA	(7,532,155)	0	(7,532,155)	0	0	0	(7,532,155)	0	(7,532,155)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,617)	(22,617)	0	(11,205)	(11,205)
12	997016 Redemption Expense Amortization	0	972,849	972,849	0	650,554	650,554	0	322,295	322,295
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	8,021,690	0	8,021,690	5,795,725	0	5,795,725	2,225,965	0	2,225,965
12	997020 FAS87 Current Pension Accrual	0	(83,208)	(83,208)	0	(55,642)	(55,642)	0	(27,566)	(27,566)
99	997024 Kettle Falls Disallowance	(72,904)	0	(72,904)	(72,904)	0	(72,904)	0	0	0
12	997027 Uncollectibles	0	(1,815,877)	(1,815,877)	0	(1,214,295)	(1,214,295)	0	(601,582)	(601,582)
99	997031 Decoupling Mechanism	(6,905,251)	0	(6,905,251)	(5,856,781)	0	(5,856,781)	(1,048,470)	0	(1,048,470)
12	997032 Interest Rate Swaps	0	1,967,108	1,967,108	0	1,315,425	1,315,425	0	651,683	651,683
99	997033 BPA Residential Exchange	64,182	0	64,182	2,617	0	2,617	61,565	0	61,565
99	997034 Montana Hydro Settlement	4,952,199	0	4,952,199	3,237,257	0	3,237,257	1,714,942	0	1,714,942
99	997035 Leases	0	7,759	7,759	0	5,322	5,322	0	2,437	2,437
99	997043 Washington Deferred Power Costs	1,903,195	0	1,903,195	1,903,195	0	1,903,195	0	0	0
12	997044 Non-Monetary Power Costs	0	(824,907)	(824,907)	0	(551,624)	(551,624)	0	(273,283)	(273,283)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(276,574)	0	(276,574)	(281,762)	0	(281,762)	5,188	0	5,188
12	997048 AFUDC	0	6,251,933	6,251,933	0	4,180,730	4,180,730	0	2,071,203	2,071,203
12	997049 Tax Depreciation	0	(152,148,869)	(152,148,869)	0	(101,743,470)	(101,743,470)	0	(50,405,399)	(50,405,399)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(200,000)	200,000	0	0	133,742	133,742	(200,000)	66,258	(133,742)
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	591,197	743,315	30,975	292,889	323,864
99	997065 Amortization - Unbilled Revenue Add-Ins	871,873	0	871,873	623,131	0	623,131	248,742	0	248,742
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,049,286	8,049,286	0	5,382,638	5,382,638	0	2,666,648	2,666,648
12	997081 Deferred Compensation	0	(417,114)	(417,114)	0	(278,928)	(278,928)	0	(138,186)	(138,186)
4	997082 Meal Disallowances	0	523,850	523,850	0	359,335	359,335	0	164,515	164,515
12	997083 Paid Time Off	0	245,709	245,709	0	164,308	164,308	0	81,401	81,401
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	1,027,625	0	1,027,625	0	0	0	1,027,625	0	1,027,625
99	997095 WA REC Deferral	(240,508)	0	(240,508)	(240,508)	0	(240,508)	0	0	0
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,880	21,880	0	10,840	10,840
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	12,723	12,723	0	8,508	8,508	0	4,215	4,215
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,973,700)	(35,973,700)	0	(24,055,973)	(24,055,973)	0	(11,917,727)	(11,917,727)
99	997102 Amort Idaho Earnings Test (254229)	(826,186)	0	(826,186)	0	0	0	(826,186)	0	(826,186)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended June 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	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107	MDM System	(5,645,878)	0	(5,645,878)	(5,645,878)	0	(5,645,878)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	185,471	0	185,471	201,733	0	201,733	(16,262)	0	(16,262)
99	997109	Tax Reform Amortization	(8,570,991)	0	(8,570,991)	(7,544,652)	0	(7,544,652)	(1,026,339)	0	(1,026,339)
99	997110	FISERVE	(794,945)	0	(794,945)	(539,483)	0	(539,483)	(255,462)	0	(255,462)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(562,626)	(562,626)	0	(278,734)	(278,734)
12	997112	AFUDC Equity Tax Flow Through	0	(6,252,338)	(6,252,338)	0	(4,181,001)	(4,181,001)	0	(2,071,337)	(2,071,337)
12	997113	AFUDC Equity CWIP	0	(1,326,825)	(1,326,825)	0	(887,261)	(887,261)	0	(439,564)	(439,564)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,642)	(53,642)	0	(26,575)	(26,575)
99	997115	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	997117	Colstrip Plant Adjustment	(457,535)	0	(457,535)	0	0	0	(457,535)	0	(457,535)
TOTAL SCHEDULE M ADJUSTMENTS			60,406,575	(85,214,150)	(37,533,268)	32,946,312	(56,919,882)	(23,973,570)	14,734,570	(28,294,268)	(13,559,698)

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%	66.871%	33.129%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended June 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	(1,795,179)	(1,795,179)	0	(1,200,454)	(1,200,454)	0	(594,725)	(594,725)
99	410100	Deferred Federal Income Tax Expense - Washin	2,278,312	0	2,278,312	2,278,312	0	2,278,312	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,359,174	0	1,359,174	0	0	0	1,359,174	0	1,359,174
	410100	Total	3,637,486	(1,795,179)	1,842,307	2,278,312	(1,200,454)	1,077,858	1,359,174	(594,725)	764,449
12	411100	Deferred Federal Income Tax Expense - Allocate	0	97,254	97,254	0	65,035	65,035	0	32,219	32,219
99	411100	Deferred Federal Income Tax Expense - Washin	(887,167)	0	(887,167)	(887,167)	0	(887,167)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(230,904)	0	(230,904)	0	0	0	(230,904)	0	(230,904)
	411100	Total	(1,118,071)	97,254	(1,020,817)	(887,167)	65,035	(822,132)	(230,904)	32,219	(198,685)
Total Deferred Federal Income Tax Expense			2,519,415	(1,697,925)	821,490	1,391,145	(1,135,419)	255,726	1,128,270	(562,506)	565,764

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.871%	33.129%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended June 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,425,189	1,425,189	0	931,931	931,931	0	493,258	493,258
1	408150	R&P Property Tax--Production	0	17,861,061	17,861,061	0	11,679,348	11,679,348	0	6,181,713	6,181,713
1	408180	R&P Property Tax--Transmission	0	6,171,655	6,171,655	0	4,035,645	4,035,645	0	2,136,010	2,136,010
1	409100	State Income Tax--Montana & Oregon	0	120,594	120,594	0	78,856	78,856	0	41,738	41,738
TOTAL PRODUCTION & TRANSMISSION			0	25,618,875	25,618,875	0	16,752,182	16,752,182	0	8,866,693	8,866,693
DISTRIBUTION											
99	408110	State Excise Tax	21,330,193	0	21,330,193	21,330,193	0	21,330,193	0	0	0
99	408120	Municipal Occupation & License Tax	22,285,533	0	22,285,533	18,756,803	0	18,756,803	3,528,730	0	3,528,730
99	408160	Miscellaneous State or Local Tax--WA & ID	117	0	117	0	0	0	117	0	117
99	408170	R&P Property Tax--Distribution	10,670,807	0	10,670,807	7,392,185	0	7,392,185	3,278,622	0	3,278,622
99	409100	State Income Tax--Idaho	(201,222)	0	(201,222)	0	0	0	(201,222)	0	(201,222)
99	411410	State Income Tax--Idaho ITC Deferred	1,506,759	0	1,506,759	0	0	0	1,506,759	0	1,506,759
99	411420	State Income Tax--Idaho ITC Amortization	(78,995)	0	(78,995)	0	0	0	(78,995)	0	(78,995)
TOTAL DISTRIBUTION			55,513,192	0	55,513,192	47,479,181	0	47,479,181	8,034,011	0	8,034,011
TOTAL TAXES OTHER THAN FIT			55,513,192	25,618,875	81,132,067	47,479,181	16,752,182	64,231,363	8,034,011	8,866,693	16,900,704

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-12A
For Twelve Months Ended June 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,150,000	8,150,000	0	5,329,285	5,329,285	0	2,820,715	2,820,715
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	1,146,544	1,146,544	0	749,725	749,725	0	396,819	396,819
1	182381	CDA Settlement Past Storage	0	30,979,835	30,979,835	0	20,257,714	20,257,714	0	10,722,121	10,722,121
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)	359,648	18,118,079	18,477,727	359,648	12,088,211	12,447,859	0	6,029,868	6,029,868
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,456,526	77,720,068	80,176,594	2,423,792	53,312,081	55,735,873	32,734	24,407,987	24,440,721
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,109,711	1,109,711	0	761,206	761,206	0	348,505	348,505
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	10,379,358	1,436,928	11,816,286	10,379,358	985,661	11,365,019	0	451,267	451,267
		TOTAL INTANGIBLE PLANT	13,798,236	277,280,990	291,079,226	13,765,502	187,094,275	200,859,777	32,734	90,186,715	90,219,449
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,309	3,578,309	0	2,339,856	2,339,856	0	1,238,453	1,238,453
1	311XXX	Structures & Improvements	23,101,995	115,613,984	138,715,979	15,097,184	75,599,984	90,697,168	8,004,811	40,014,000	48,018,811
1	312000	Boiler Plant	30,276,607	156,539,884	186,816,491	19,785,982	102,361,430	122,147,412	10,490,625	54,178,454	64,669,079
1	313000	Generators	1,483	5,360	6,843	965	3,505	4,470	518	1,855	2,373
1	314000	Turbogenerator Units	8,035,345	50,275,092	58,310,437	5,250,869	32,874,883	38,125,752	2,784,476	17,400,209	20,184,685
1	315000	Accessory Electric Equipment	3,593,810	25,685,873	29,279,683	2,348,568	16,795,992	19,144,560	1,245,242	8,889,881	10,135,123
1	316000	Miscellaneous Power Plant Equipment	2,937,124	14,471,101	17,408,225	1,919,413	9,462,653	11,382,066	1,017,711	5,008,448	6,026,159
		TOTAL STEAM PRODUCTION PLANT	67,946,364	366,169,603	434,115,967	44,402,981	239,438,303	283,841,284	23,543,383	126,731,300	150,274,683
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,482,393	63,482,393	0	41,511,137	41,511,137	0	21,971,256	21,971,256
1	331XXX	Structures & Improvements	0	86,647,602	86,647,602	0	56,658,867	56,658,867	0	29,988,735	29,988,735
1	332XXX	Reservoirs, Dams, & Waterways	0	191,697,636	191,697,636	0	125,351,084	125,351,084	0	66,346,552	66,346,552
1	333000	Waterwheels, Turbines, & Generators	0	234,617,189	234,617,189	0	153,416,180	153,416,180	0	81,201,009	81,201,009
1	334000	Accessory Electric Equipment	0	67,125,207	67,125,207	0	43,893,173	43,893,173	0	23,232,034	23,232,034
1	335XXX	Miscellaneous Power Plant Equipment	0	14,018,766	14,018,766	0	9,166,871	9,166,871	0	4,851,895	4,851,895
1	336000	Roads, Railroads, & Bridges	0	4,128,117	4,128,117	0	2,699,376	2,699,376	0	1,428,741	1,428,741
		TOTAL HYDRAULIC PRODUCTION PLANT	0	661,716,910	661,716,910	0	432,696,688	432,696,688	0	229,020,222	229,020,222
		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	17,115,329	17,115,329	0	11,191,714	11,191,714	0	5,923,615	5,923,615
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,143	21,387,143	0	13,985,053	13,985,053	0	7,402,090	7,402,090
1	343000	Prime Movers	0	23,623,788	23,623,788	0	15,447,595	15,447,595	0	8,176,193	8,176,193
1	344000	Generators	0	219,258,269	219,258,269	0	143,372,982	143,372,982	0	75,885,287	75,885,287
1	344010	Generators - Solar	0	156,227	156,227	0	102,157	102,157	0	54,070	54,070
1	345000	Accessory Electric Equipment	0	22,101,967	22,101,967	0	14,452,476	14,452,476	0	7,649,491	7,649,491
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	1,737,179	1,737,179	0	1,135,941	1,135,941	0	601,238	601,238
		TOTAL OTHER PRODUCTION PLANT	0	306,318,280	306,318,280	0	200,301,523	200,301,523	0	106,016,757	106,016,757
		TOTAL PRODUCTION PLANT	67,946,364	1,334,204,793	1,402,151,157	44,402,981	872,436,514	916,839,495	23,543,383	461,768,279	485,311,662

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended June 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	124,122	28,894,438	29,018,560	81,114	18,894,073	18,975,187	43,008	10,000,365	10,043,373
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	40	26,084,112	26,084,152	26	17,056,401	17,056,427	14	9,027,711	9,027,725
1	353XXX	Station Equipment	2,466,104	264,643,053	267,109,157	1,611,600	173,050,092	174,661,692	854,504	91,592,961	92,447,465
1	354000	Towers & Fixtures	3,331,916	13,898,510	17,230,426	2,177,407	9,088,236	11,265,643	1,154,509	4,810,274	5,964,783
1	355000	Poles & Fixtures	1,129	257,178,714	257,179,843	738	168,169,161	168,169,899	391	89,009,553	89,009,944
1	356000	Overhead Conductors & Devices	2,608,861	142,984,548	145,593,409	1,704,891	93,497,596	95,202,487	903,970	49,486,952	50,390,922
1	357000	Underground Conduit	0	3,080,004	3,080,004	0	2,014,015	2,014,015	0	1,065,989	1,065,989
1	358000	Underground Conductors & Devices	0	2,428,665	2,428,665	0	1,588,104	1,588,104	0	840,561	840,561
1	359000	Roads & Trails	16,424	2,062,505	2,078,929	10,733	1,348,672	1,359,405	5,691	713,833	719,524
TOTAL TRANSMISSION PLANT			8,548,596	741,254,549	749,803,145	5,586,509	484,706,350	490,292,859	2,962,087	256,548,199	259,510,286
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,627,734	0	7,627,734	6,157,180	0	6,157,180	1,470,554	0	1,470,554
99	360400	Land Easements	2,609,593	0	2,609,593	369,874	0	369,874	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	32,361,700	0	32,361,700	25,677,910	0	25,677,910	6,683,790	0	6,683,790
3	362000	Station Equipment	134,153,887	3,056,603	137,210,490	89,512,695	2,075,189	91,587,884	44,641,192	981,414	45,622,606
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	407,253,927	0	407,253,927	264,106,633	0	264,106,633	143,147,294	0	143,147,294
99	365000	Overhead Conductors & Devices	266,349,556	0	266,349,556	169,782,809	0	169,782,809	96,566,747	0	96,566,747
99	366000	Underground Conduit	118,646,830	0	118,646,830	78,013,529	0	78,013,529	40,633,301	0	40,633,301
99	367000	Underground Conductors & Devices	208,064,558	0	208,064,558	137,747,894	0	137,747,894	70,316,664	0	70,316,664
99	368000	Line Transformers	269,296,675	0	269,296,675	185,729,653	0	185,729,653	83,567,022	0	83,567,022
99	369XXX	Services	173,166,067	0	173,166,067	113,771,149	0	113,771,149	59,394,918	0	59,394,918
99	371XXX	Installations on Customers' Premises	1,532,659	0	1,532,659	1,532,659	0	1,532,659	0	0	0
99	370XXX	Meters	57,106,434	0	57,106,434	34,031,396	0	34,031,396	23,075,038	0	23,075,038
99	373XXX	Street Light & Signal Systems	62,736,762	0	62,736,762	40,859,833	0	40,859,833	21,876,929	0	21,876,929
TOTAL DISTRIBUTION PLANT			1,743,872,077	3,056,603	1,746,928,680	1,149,891,059	2,075,189	1,151,966,248	593,981,018	981,414	594,962,432
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,530,465	7,452,600	8,983,065	827,706	5,112,111	5,939,817	702,759	2,340,489	3,043,248
4	390XXX	Structures & Improvements	17,119,194	90,963,952	108,083,146	8,718,392	62,396,723	71,115,115	8,400,802	28,567,229	36,968,031
4	391XXX	Office Furniture & Equipment	3,852,322	57,017,983	60,870,305	3,789,564	39,111,485	42,901,049	62,758	17,906,498	17,969,256
4	392XXX	Transportation Equipment	34,259,449	22,189,880	56,449,329	24,124,243	15,221,148	39,345,391	10,135,206	6,968,732	17,103,938
4	393000	Stores Equipment	429,298	3,801,532	4,230,830	254,452	2,607,661	2,862,113	174,846	1,193,871	1,368,717
4	394000	Tools, Shop & Garage Equipment	1,726,488	13,885,865	15,612,353	749,381	9,525,009	10,274,390	977,107	4,360,856	5,337,963
4	394100	Electric Charging Stations	0	113,982	113,982	0	78,186	78,186	0	35,796	35,796
4	395XXX	Laboratory Equipment	346,003	2,049,155	2,395,158	331,320	1,405,618	1,736,938	14,683	643,537	658,220
4	396XXX	Power Operated Equipment	24,288,447	9,378,512	33,666,959	14,464,033	6,433,190	20,897,223	9,824,414	2,945,322	12,769,736
4	397XXX	Communications Equipment	26,209,285	88,464,798	114,674,083	16,274,429	60,682,428	76,956,857	9,934,856	27,782,370	37,717,226
4	398000	Miscellaneous Equipment	13,522	534,648	548,170	0	366,742	366,742	13,522	167,906	181,428
TOTAL GENERAL PLANT			109,774,473	295,852,907	405,627,380	69,533,520	202,940,301	272,473,821	40,240,953	92,912,606	133,153,559
TOTAL PLANT IN SERVICE			1,943,939,746	2,651,649,842	4,595,589,588	1,283,179,571	1,749,252,629	3,032,432,200	660,760,175	902,397,213	1,563,157,388

RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended June 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(49,652,193)	(256,067,940)	(305,720,133)	(32,405,846)	(167,442,826)	(199,848,672)	(17,246,347)	(88,625,114)	(105,871,461)
E-ADEP		Hydro Production Plant	0	(136,174,856)	(136,174,856)	0	(89,044,738)	(89,044,738)	0	(47,130,118)	(47,130,118)
E-ADEP		Other Production Plant	0	(128,481,419)	(128,481,419)	0	(84,014,000)	(84,014,000)	0	(44,467,419)	(44,467,419)
E-ADEP		Transmission Plant	(4,790,426)	(213,916,718)	(218,707,144)	(3,116,003)	(139,880,142)	(142,996,145)	(1,674,423)	(74,036,576)	(75,710,999)
E-ADEP		Distribution Plant	(566,847,595)	(182,833)	(567,030,428)	(348,985,688)	(124,129)	(349,109,817)	(217,861,907)	(58,704)	(217,920,611)
E-ADEP		General Plant	(39,855,406)	(102,317,236)	(142,172,642)	(24,250,658)	(70,184,508)	(94,435,166)	(15,604,748)	(32,132,728)	(47,737,476)
TOTAL ACCUMULATED DEPRECIATION			(661,145,620)	(837,141,002)	(1,498,286,622)	(408,758,195)	(550,690,343)	(959,448,538)	(252,387,425)	(286,450,659)	(538,838,084)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(13,827,143)	(13,827,143)	0	(9,041,569)	(9,041,569)	0	(4,785,574)	(4,785,574)
E-AAMT		Distribution-Franchises/Misc Intangibles	(260,418)	0	(260,418)	(260,418)	0	(260,418)	0	0	0
E-AAMT		General Plant - 303000	0	(2,303,052)	(2,303,052)	0	(1,577,121)	(1,577,121)	0	(725,931)	(725,931)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,992,334)	(51,781,794)	(54,774,128)	(2,969,817)	(35,519,722)	(38,489,539)	(22,517)	(16,262,072)	(16,284,589)
E-AAMT		General Plant - 390200, 396200	0	(144,933)	(144,933)	0	(99,417)	(99,417)	0	(45,516)	(45,516)
TOTAL ACCUMULATED AMORTIZATION			(3,252,752)	(68,056,922)	(71,309,674)	(3,230,235)	(46,237,829)	(49,468,064)	(22,517)	(21,819,093)	(21,841,610)
TOTAL ACCUMULATED DEPR/AMORT			(664,398,372)	(905,197,924)	(1,569,596,296)	(411,988,430)	(596,928,172)	(1,008,916,602)	(252,409,942)	(308,269,752)	(560,679,694)
NET ELECTRIC UTILITY PLANT before ADFIT			1,279,541,374	1,746,451,918	3,025,993,292	871,191,141	1,152,324,457	2,023,515,598	408,350,233	594,127,461	1,002,477,694
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	64,504	64,504	0	42,179	42,179	0	22,325	22,325
12		ADFIT - Electric Plant In Service (282900)	0	(548,396,356)	(548,396,356)	0	(366,718,127)	(366,718,127)	0	(181,678,229)	(181,678,229)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,666,025)	(62,666,025)	0	(42,985,760)	(42,985,760)	0	(19,680,265)	(19,680,265)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(463,666)	(463,666)	0	(318,052)	(318,052)	0	(145,614)	(145,614)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(179,972)	(179,972)	0	(123,452)	(123,452)	0	(56,520)	(56,520)
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	(6,505,765)	(6,505,765)	0	(4,254,120)	(4,254,120)	0	(2,251,645)	(2,251,645)
1		ADFIT - CDA Settlement Costs (283333)	0	249,237	249,237	0	162,976	162,976	0	86,261	86,261
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,332,186)	(1,332,186)	0	(890,846)	(890,846)	0	(441,340)	(441,340)
TOTAL ACCUMULATED DFIT			0	(619,230,229)	(619,230,229)	0	(415,085,202)	(415,085,202)	0	(204,145,027)	(204,145,027)
NET ELECTRIC UTILITY PLANT			1,279,541,374	1,127,221,689	2,406,763,063	871,191,141	737,239,255	1,608,430,396	408,350,233	389,982,434	798,332,667

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.892%	32.108%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.871%	33.129%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended June 30, 2019
Average of Monthly Averages Basis

Report ID:
E-APL-12A

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,279,541,374	1,127,221,689	2,406,763,063	871,191,141	737,239,255	1,608,430,396	408,350,233	389,982,434	798,332,667
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	260,983	652,740	913,723	238,745	447,747	686,492	22,238	204,993	227,231
4	Accumulated Amortization - AFUDC (182318)	(6,895)	(25,540)	(32,435)	(6,447)	(17,519)	(23,966)	(448)	(8,021)	(8,469)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(153,211)	0	(153,211)	153,211	0	153,211
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)	(3,169,500)	0	(3,169,500)	(1,015,770)	0	(1,015,770)	(2,153,730)	0	(2,153,730)
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)	1,767,255	0	1,767,255	0	0	0	1,767,255	0	1,767,255
99	ADFIT - Boulder Park Disallowed (190040)	174,876	0	174,876	0	0	0	174,876	0	174,876
99	Investment in WNP3 Exchange Power (124900, 124930)	1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(293,523)	0	(293,523)	(293,523)	0	(293,523)	0	0	0
99	CDA Lake Settlement - WA (182382)	291,560	0	291,560	291,560	0	291,560	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(116,147)	0	(116,147)	(116,147)	0	(116,147)	0	0	0
99	CDA Lake Settlement - ID (186382)	54,206	0	54,206	0	0	0	54,206	0	54,206
99	ADFIT - CDA Lake Settlement - Direct (283382)	(72,612)	0	(72,612)	(61,228)	0	(61,228)	(11,384)	0	(11,384)
99	CDA CDR Fund - Direct (182324)	21,208	0	21,208	21,208	0	21,208	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	149,945	0	149,945	139,801	0	139,801	10,144	0	10,144
99	ADFIT - Spokane River Relicensing (283322)	(31,474)	0	(31,474)	(29,347)	0	(29,347)	(2,127)	0	(2,127)
99	Spokane River PM&Es (182323)	136,015	0	136,015	88,773	0	88,773	47,242	0	47,242
99	ADFIT - Spokane River PM&Es (283323)	(28,578)	0	(28,578)	(18,657)	0	(18,657)	(9,921)	0	(9,921)
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)	(2,137,118)	(14)	(2,137,132)	(1,005,791)	(10)	(1,005,801)	(1,131,327)	(4)	(1,131,331)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(783,144)	0	(783,144)	0	0	0	(783,144)	0	(783,144)
99	Colstrip-Regulatory Asset (182327)	85,218	0	85,218	0	0	0	85,218	0	85,218
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	270,237	0	270,237	0	0	0	270,237	0	270,237
99	Customer Deposits (235199)	(1,972,490)	0	(1,972,490)	(1,972,490)	0	(1,972,490)	0	0	0
C-WKC	Working Capital	73,323,139	0	73,323,139	49,332,213	0	49,332,213	23,990,926	0	23,990,926
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	69,911,678	627,186	70,538,864	48,171,630	430,218	48,601,848	21,740,048	196,968	21,937,016
	NET RATE BASE	1,349,453,052	1,127,848,875	2,477,301,927	919,362,771	737,669,473	1,657,032,244	430,090,281	390,179,402	820,269,683

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-12A
For Twelve Months Ended June 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	
Electric Production														
1	Steam (ED-AN)	7,016,841	7,016,841			7,016,841	7,016,841		4,588,312	4,588,312		2,428,529	2,428,529	
	Steam (ED-ID)	1,052,241	1,052,241		1,052,241		1,052,241				1,052,241		1,052,241	
	Steam (ED-WA)	1,026,784	1,026,784		1,026,784		1,026,784	1,026,784		1,026,784				
1	Hydro (ED-AN)	12,807,252	12,807,252			12,807,252	12,807,252		8,374,662	8,374,662		4,432,590	4,432,590	
1	Other (ED-AN)	10,085,479	10,085,479			10,085,479	10,085,479		6,594,895	6,594,895		3,490,584	3,490,584	
Total Electric Production		31,988,597	31,988,597		2,079,025	29,909,572	31,988,597		1,026,784	19,557,869	20,584,653	1,052,241	10,351,703	11,403,944
Electric Transmission														
1	ED-AN	13,551,343	13,551,343			13,551,343	13,551,343		8,861,223	8,861,223		4,690,120	4,690,120	
	ED-ID	244,875	244,875		244,875		244,875				244,875		244,875	
	ED-WA	126,106	126,106		126,106		126,106	126,106		126,106				
Total Electric Transmissic		13,922,324	13,922,324		370,981	13,551,343	13,922,324		126,106	8,861,223	8,987,329	244,875	4,690,120	4,934,995
Electric Distribution														
3	ED-AN	62,013	62,013			62,013	62,013		42,102	42,102		19,911	19,911	
	ED-ID	17,580,517	17,580,517		17,580,517		17,580,517				17,580,517		17,580,517	
	ED-WA	32,147,937	32,147,937		32,147,937		32,147,937	32,147,937		32,147,937				
Total Electric Distribution		49,790,467	49,790,467		49,728,454	62,013	49,790,467		32,147,937	42,102	32,190,039	17,580,517	19,911	17,600,428
Gas Underground Storage														
	GD-AN	874,575		874,575										
	GD-OR	134,415				134,415								
Total Gas Underground St		1,008,990		874,575		134,415								
Gas Distribution														
	GD-AN	59,864		59,864										
	GD-ID	5,761,506		5,761,506										
	GD-WA	12,062,351		12,062,351										
	GD-OR	8,170,166				8,170,166								
Total Gas Distribution		26,053,887		17,883,721		8,170,166								
General Plant														
4	ED-AN	2,455,400	2,455,400			2,455,400	2,455,400		1,684,282	1,684,282		771,118	771,118	
	ED-ID	314,661	314,661		314,661		314,661				314,661		314,661	
	ED-WA	617,723	617,723		617,723		617,723	617,723		617,723				
7,4	CD-AA	22,022,312	15,542,907	4,517,437	1,961,968		15,542,907	15,542,907	10,661,657	10,661,657		4,881,250	4,881,250	
9,4	CD-AN	1,027,378	800,050	227,328		800,050	800,050		548,794	548,794		251,256	251,256	
9	CD-ID	379,713	295,694	84,019		295,694	295,694				295,694		295,694	
9	CD-WA	1,264,727	984,881	279,846		984,881	984,881	984,881		984,881				
8	GD-AA	371,589		259,280	112,309									
	GD-AN	29,130		29,130										
	GD-ID	28,020		28,020										
	GD-WA	797,313		797,313										
	GD-OR	198,026			198,026									
Total General Plant		29,505,992	21,011,316	6,222,373	2,272,303	2,212,959	18,798,357	21,011,316	1,602,604	12,894,733	14,497,337	610,355	5,903,624	6,513,979
Total Depreciation Expense		152,270,257	116,712,704	24,980,669	10,576,884	54,391,419	62,321,285	116,712,704	34,903,431	41,355,927	76,259,358	19,487,988	20,965,358	40,453,346

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	32.108%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended June 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				
Production/Transmission																	
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858			
1	Misc Intangible Plt (30300)	ED-AN	234,886	234,886			234,886	234,886		153,592	153,592		81,294	81,294			
Total Production/Transmission			1,153,286	1,153,286			1,153,286	1,153,286		754,134	754,134		399,152	399,152			
Distribution																	
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153		24,153	24,153						
	Misc Intangible Plt (30300)	ED-WA	6,592	6,592			6,592	6,592		6,592	6,592						
Total Distribution			30,745	30,745			30,745	30,745		30,745	30,745						
General Plant - 303000																	
7,4		CD-AA	709,687	500,883	145,578	63,226		500,883	500,883		343,581	343,581		157,302	157,302		
9,1		CD-AN	9,729	7,576	2,153			7,576	7,576		4,954	4,954		2,622	2,622		
		GD-ID	14,942		14,942												
		GD-WA	24,862		24,862												
		GD-OR	8,068			8,068											
Total General Plant - 303000			767,288	508,459	187,535	71,294		508,459	508,459		348,535	348,535		159,924	159,924		
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	27,706,927	19,554,995	5,683,522	2,468,410		19,554,995	19,554,995		13,413,749	13,413,749		6,141,246	6,141,246		
9,4		CD-AN	47,861	37,271	10,590			37,271	37,271		25,566	25,566		11,705	11,705		
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130		6,130			
9,4		CD-WA	2,683,111	2,089,419	593,692		2,089,419	2,089,419	2,089,419		2,089,419	2,089,419		0	0		
4		ED-AN	2,517,913	2,517,913				2,517,913	2,517,913		1,727,162	1,727,162		790,751	790,751		
		ED-ID	0	0			0	0				0		0			
		ED-WA	428,785	428,785			428,785	428,785	428,785		428,785	428,785		0	0		
8		GD-AA	134,502		93,850	40,652											
		GD-AN	0		0												
		GD-OR	0			0											
Total Miscellaneous IT Intangible Plt - 3031X			33,526,971	24,634,513	6,383,396	2,509,062		2,524,334	22,110,179		24,634,513	2,518,204	15,166,477	17,684,681	6,130	6,943,702	6,949,832
Gas Underground Storage																	
		GD-AN	38		38												
Total Gas Underground Storage			38		38												
General Plant - 390200, 396200																	
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0		
4		ED-AN	47,875	47,875				47,875	47,875		32,840	32,840		15,035	15,035		
		GD-OR	0			0								0	0		
Total General Plant - 390200, 396200			47,875	47,875	0	0		47,875	47,875		32,840	32,840		15,035	15,035		
Total Amortization Expense			35,526,203	26,374,878	6,570,969	2,580,356		2,555,079	23,819,799		26,374,878	2,548,949	16,301,986	18,850,935	6,130	7,517,813	7,523,943

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-12A
For Twelve Months Ended June 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	
Electric Production														
1	Steam (ED-AN)	(256,067,940)	(256,067,940)			(256,067,940)	(256,067,940)		(167,442,826)	(167,442,826)		(88,625,114)	(88,625,114)	
	Steam (ED-ID)	(17,246,347)	(17,246,347)		(17,246,347)	(17,246,347)					(17,246,347)		(17,246,347)	
	Steam (ED-WA)	(32,405,846)	(32,405,846)		(32,405,846)	(32,405,846)		(32,405,846)		(32,405,846)				
1	Hydro (ED-AN)	(136,174,856)	(136,174,856)			(136,174,856)	(136,174,856)		(89,044,738)	(89,044,738)		(47,130,118)	(47,130,118)	
1	Other (ED-AN)	(128,481,419)	(128,481,419)			(128,481,419)	(128,481,419)		(84,014,000)	(84,014,000)		(44,467,419)	(44,467,419)	
Total Electric Production		(570,376,408)	(570,376,408)			(49,652,193)	(520,724,215)	(570,376,408)	(32,405,846)	(340,501,564)	(372,907,410)	(17,246,347)	(180,222,651)	(197,468,998)
Electric Transmission														
1	ED-AN	(213,916,718)	(213,916,718)			(213,916,718)	(213,916,718)		(139,880,142)	(139,880,142)		(74,036,576)	(74,036,576)	
	ED-ID	(1,674,423)	(1,674,423)		(1,674,423)	(1,674,423)					(1,674,423)		(1,674,423)	
	ED-WA	(3,116,003)	(3,116,003)		(3,116,003)	(3,116,003)		(3,116,003)		(3,116,003)				
Total Electric Transmissic		(218,707,144)	(218,707,144)			(4,790,426)	(213,916,718)	(218,707,144)	(3,116,003)	(139,880,142)	(142,996,145)	(1,674,423)	(74,036,576)	(75,710,999)
Electric Distribution														
3	ED-AN	(182,833)	(182,833)			(182,833)	(182,833)		(124,129)	(124,129)		(58,704)	(58,704)	
	ED-ID	(217,861,907)	(217,861,907)		(217,861,907)	(217,861,907)					(217,861,907)		(217,861,907)	
	ED-WA	(348,985,688)	(348,985,688)		(348,985,688)	(348,985,688)		(348,985,688)		(348,985,688)				
Total Electric Distribution		(567,030,428)	(567,030,428)			(566,847,595)	(182,833)	(567,030,428)	(348,985,688)	(124,129)	(349,109,817)	(217,861,907)	(58,704)	(217,920,611)
Gas Underground Storage														
	GD-AN	(16,392,030)	(16,392,030)											
	GD-OR	(1,158,626)		(1,158,626)										
Total Gas Underground S		(17,550,656)		(16,392,030)	(1,158,626)									
Gas Distribution														
	GD-AN	(1,793,659)	(1,793,659)											
	GD-ID	(78,799,505)	(78,799,505)											
	GD-WA	(148,068,372)	(148,068,372)											
	GD-OR	(112,045,479)		(112,045,479)										
Total Gas Distribution		(340,707,015)		(228,661,536)	(112,045,479)									
General Plant														
4	ED-AN	(45,119,039)	(45,119,039)			(45,119,039)	(45,119,039)		(30,949,405)	(30,949,405)		(14,169,634)	(14,169,634)	
	ED-ID	(10,766,358)	(10,766,358)		(10,766,358)	(10,766,358)					(10,766,358)		(10,766,358)	
	ED-WA	(20,591,045)	(20,591,045)		(20,591,045)	(20,591,045)		(20,591,045)		(20,591,045)				
7,4	CD-AA	(67,100,664)	(47,358,306)	(13,764,360)	(5,977,998)	(47,358,306)	(47,358,306)		(32,485,430)	(32,485,430)		(14,872,876)	(14,872,876)	
9,4	CD-AN	(12,635,819)	(9,839,891)	(2,795,928)		(9,839,891)	(9,839,891)		(6,749,673)	(6,749,673)		(3,090,218)	(3,090,218)	
9	CD-ID	(6,213,180)	(4,838,390)	(1,374,790)		(4,838,390)	(4,838,390)				(4,838,390)		(4,838,390)	
9	CD-WA	(4,699,463)	(3,659,613)	(1,039,850)		(3,659,613)	(3,659,613)				(3,659,613)			
8	GD-AA	(2,205,179)		(1,538,686)	(666,493)									
	GD-AN	(3,115,759)		(3,115,759)										
	GD-ID	(2,029,589)		(2,029,589)										
	GD-WA	(7,564,134)		(7,564,134)										
	GD-OR	(4,668,780)		(4,668,780)										
Total General Plant		(186,709,009)	(142,172,642)	(33,223,096)	(11,313,271)	(39,855,406)	(102,317,236)	(142,172,642)	(24,250,658)	(70,184,508)	(94,435,166)	(15,604,748)	(32,132,728)	(47,737,476)
Total Accumulated Depr		(1,901,080,660)	(1,498,286,622)	(278,276,662)	(124,517,376)	(661,145,620)	(837,141,002)	(1,498,286,622)	(408,758,195)	(550,690,343)	(959,448,538)	(252,387,425)	(286,450,659)	(538,838,084)

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	67.892%	32.108%					
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-AAAMT-12A
For Twelve Months Ended June 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	
Production/Transmission														
1	Franchises (302000) ED-AN	(11,978,154)	(11,978,154)			(11,978,154)	(11,978,154)		(7,832,515)	(7,832,515)		(4,145,639)	(4,145,639)	
1	Misc Intangible Plt (3030 ED-AN)	(1,848,989)	(1,848,989)			(1,848,989)	(1,848,989)		(1,209,054)	(1,209,054)		(639,935)	(639,935)	
Total Production/Transmission		(13,827,143)	(13,827,143)			(13,827,143)	(13,827,143)		(9,041,569)	(9,041,569)		(4,785,574)	(4,785,574)	
Distribution														
	Franchises (302000) ED-WA	(217,694)	(217,694)			(217,694)	(217,694)		(217,694)	(217,694)				
	Misc Intangible Plt (3030 ED-WA)	(42,724)	(42,724)			(42,724)	(42,724)		(42,724)	(42,724)				
Total Distribution		(260,418)	(260,418)			(260,418)	(260,418)		(260,418)	(260,418)				
General Plant - 303000														
7,4	CD-AA	(3,145,625)	(2,220,119)	(645,262)	(280,244)		(2,220,119)	(2,220,119)		(1,522,891)	(1,522,891)	(697,228)	(697,228)	
9,1	CD-AN	(106,498)	(82,933)	(23,565)			(82,933)	(82,933)		(54,230)	(54,230)	(28,703)	(28,703)	
	GD-ID	(101,330)		(101,330)										
	GD-WA	(216,153)		(216,153)										
	GD-OR	(96,755)			(96,755)									
Total General Plant - 303000		(3,666,361)	(2,303,052)	(986,310)	(376,999)		(2,303,052)	(2,303,052)		(1,577,121)	(1,577,121)	(725,931)	(725,931)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(67,590,046)	(47,703,701)	(13,864,748)	(6,021,597)		(47,703,701)	(47,703,701)		(32,722,354)	(32,722,354)	(14,981,347)	(14,981,347)	
9,4	CD-AN	(28,825)	(22,446)	(6,379)			(22,446)	(22,446)		(15,397)	(15,397)	(7,049)	(7,049)	
9	CD-ID	(28,915)	(22,517)	(6,398)			(22,517)	(22,517)				(22,517)	(22,517)	
9	CD-WA	(1,000,390)	(779,034)	(221,356)			(779,034)	(779,034)	(779,034)			0	0	
4	ED-AN	(4,055,647)	(4,055,647)				(4,055,647)	(4,055,647)		(2,781,971)	(2,781,971)	(1,273,676)	(1,273,676)	
	ED-ID	0	0				0	0				0	0	
	ED-WA	(2,190,783)	(2,190,783)				(2,190,783)	(2,190,783)	(2,190,783)			0	0	
8	GD-AA	(513,571)		(358,349)	(155,222)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(75,408,177)	(54,774,128)	(14,457,230)	(6,176,819)		(2,992,334)	(51,781,794)	(54,774,128)	(2,969,817)	(35,519,722)	(37,710,505)	(22,517)	(16,262,072)
Gas Underground Storage														
	GD-AN	(50,142)		(50,142)										
Total Gas Underground Storage		(50,142)		(50,142)										
General Plant - 390200, 396200														
7,4	CD-AA	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	(144,933)	(144,933)				(144,933)	(144,933)		(99,417)	(99,417)	(45,516)	(45,516)	
	ED-WA	0	0				0	0	0	0	0			
	GD-WA	0		0					0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(144,933)	(144,933)	0	0		0	(144,933)	(144,933)	0	(99,417)	(99,417)	0	(45,516)
Total Accumulated Amortization		(93,357,174)	(71,309,674)	(15,493,682)	(6,553,818)		(3,252,752)	(68,056,922)	(71,309,674)	(3,230,235)	(46,237,829)	(48,689,030)	(22,517)	(21,819,093)

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-12A
For Twelve Months Ended June 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	498,482	113,429	362,279	22,774	498,482	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,757,887	0	0	0	0	2,757,887	0	0	2,757,887	0	0	0
99	GD-OR / AS	848,544	0	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	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	1,889,670	714,277	340,480	416,786	1,471,543	202,956	96,745	118,426	418,127	0	0	0
	TOTAL ACCOUNT	15,931,164	827,706	702,759	7,452,600	8,983,065	2,960,843	96,745	2,156,717	5,214,305	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,319,560	1,108,077	2,565,719	4,645,764	8,319,560	0	0	0	0	0	0	0
99	GD-WA / ID / AN	16,001,355	0	0	0	0	16,001,355	0	0	16,001,355	0	0	0
99	GD-OR / AS	3,746,632	0	0	0	0	0	0	0	0	3,746,632	0	3,746,632
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	110,568,387	0	0	78,036,956	78,036,956	0	0	22,680,893	22,680,893	0	9,850,538	9,850,538
9	CD-WA / ID / AN	27,900,082	7,610,315	5,835,084	8,281,232	21,726,631	2,162,411	1,657,993	2,353,047	6,173,451	0	0	0
	TOTAL ACCOUNT	166,536,016	8,718,392	8,400,803	90,963,952	108,083,147	18,163,766	1,657,993	25,033,940	44,855,699	3,746,632	9,850,538	13,597,170
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,552,137	549,814	74	2,002,249	2,552,137	0	0	0	0	0	0	0
99	GD-WA / ID / AN	584,125	0	0	0	0	584,125	0	0	584,125	0	0	0
99	GD-OR / AS	374	0	0	0	0	0	0	0	0	374	0	374
8	GD-AA	342,817	0	0	0	0	0	0	239,204	239,204	0	103,613	103,613
7	CD-AA	77,758,097	0	0	54,880,110	54,880,110	0	0	15,950,518	15,950,518	0	6,927,469	6,927,469
9	CD-WA / ID / AN	4,414,956	3,239,750	62,684	135,625	3,438,059	920,549	17,811	38,537	976,897	0	0	0
	TOTAL ACCOUNT	85,652,506	3,789,564	62,758	57,017,984	60,870,306	1,504,674	17,811	16,228,259	17,750,744	374	7,031,082	7,031,456
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,212,104	22,143,810	9,361,888	14,706,406	46,212,104	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,519,275	0	0	0	0	9,206,373	2,530,273	1,782,629	13,519,275	0	0	0
99	GD-OR / AS	3,844,773	0	0	0	0	0	0	0	0	3,844,773	0	3,844,773
8	GD-AA	36,838	0	0	0	0	0	0	25,704	25,704	0	11,134	11,134
7	CD-AA	7,290,333	0	0	5,145,371	5,145,371	0	0	1,495,466	1,495,466	0	649,496	649,496
9	CD-WA / ID / AN	6,538,663	1,980,432	773,319	2,338,103	5,091,854	562,724	219,732	664,353	1,446,809	0	0	0
	TOTAL ACCOUNT	77,441,986	24,124,242	10,135,207	22,189,880	56,449,329	9,769,097	2,750,005	3,968,152	16,487,254	3,844,773	660,630	4,505,403

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
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Average of Monthly Averages Basis	

AVISTA UTILITIES

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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	392,922	6,116	8,397	378,409	392,922	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	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	4,928,420	248,336	166,449	3,423,123	3,837,908	70,563	47,295	972,654	1,090,512	0	0	
		TOTAL ACCOUNT	5,434,144	254,452	174,846	3,801,532	4,230,830	158,723	47,295	972,654	1,178,672	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,389,452	738,571	220,424	4,430,457	5,389,452	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,485,004	0	0	0	0	1,825,787	287,746	371,471	2,485,004	0	0	
99		GD-OR / AS	862,169	0	0	0	0	0	0	0	862,169	0	862,169	
8		GD-AA	4,798,797	0	0	0	0	0	0	3,348,409	3,348,409	0	1,450,388	
7		CD-AA	13,204,919	0	0	9,319,768	9,319,768	0	0	2,708,725	2,708,725	0	1,176,426	
9		CD-WA / ID / AN	1,159,753	10,810	756,684	135,640	903,134	3,072	215,006	38,541	256,619	0	0	
		TOTAL ACCOUNT	27,900,094	749,381	977,108	13,885,865	15,612,354	1,828,859	502,752	6,467,146	8,798,757	862,169	2,626,814	3,488,983
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,982	0	0	113,982	113,982	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	113,982	0	0	113,982	113,982	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,402,283	331,320	14,683	1,056,280	1,402,283	0	0	0	0	0	0	
99		GD-WA / ID / AN	114,622	0	0	0	0	20,517	0	94,105	114,622	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	181,409	0	0	0	0	0	0	126,580	126,580	0	54,829	
7		CD-AA	1,405,455	0	0	991,942	991,942	0	0	288,301	288,301	0	125,212	
9		CD-WA / ID / AN	1,198	0	0	933	933	0	0	265	265	0	0	
		TOTAL ACCOUNT	3,145,884	331,320	14,683	2,049,155	2,395,158	20,517	0	509,251	529,768	40,917	180,041	220,958
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,240,727	14,211,660	9,494,286	8,534,781	32,240,727	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,352,515	252,374	330,128	470,742	1,053,244	71,710	93,803	133,758	299,271	0	0	
		TOTAL ACCOUNT	38,218,124	14,464,034	9,824,414	9,378,513	33,666,961	2,456,005	941,488	1,062,754	4,460,247	43,834	47,082	90,916

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Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC *****

***** GAS NORTH *****

***** OREGON GAS *****

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2019	
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AVISTA UTILITIES

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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	62,439,648	12,096,556	6,994,269	43,348,823	62,439,648	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,212,839	0	0	0	0	770,730	442,109	0	1,212,839	0	0	0	0
99		GD-OR / AS	1,177,556	0	0	0	0	0	0	0	0	1,177,556	0	1,177,556	
8		GD-AA	1,025,122	0	0	0	0	0	0	715,289	715,289	0	309,833	309,833	
7		CD-AA	53,707,701	0	0	37,905,821	37,905,821	0	0	11,017,061	11,017,061	0	4,784,819	4,784,819	
9		CD-WA/ ID / AN	18,399,976	4,177,873	2,940,587	7,210,153	14,328,613	1,187,110	835,545	2,048,708	4,071,363	0	0	0	
		TOTAL ACCOUNT	137,962,842	16,274,429	9,934,856	88,464,797	114,674,082	1,957,840	1,277,654	13,781,058	17,016,552	1,177,556	5,094,652	6,272,208	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	171,072	0	6,846	164,226	171,072	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	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	524,839	0	0	370,421	370,421	0	0	107,660	107,660	0	46,758	46,758	
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	706,851	0	13,522	534,647	548,169	0	1,897	107,660	109,557	2,367	46,758	49,125	
		TOTAL GENERAL PLANT	559,043,593	69,533,520	40,240,956	295,852,907	405,627,383	38,820,324	7,293,640	70,287,591	116,401,555	10,591,808	26,422,847	37,014,655	

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-12A
For Twelve Months Ended June 30, 2019	
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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	10,813,366	359,648	0	10,453,718	10,813,366	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	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,645,303	0	0	7,513,242	7,513,242	0	0	2,183,671	2,183,671	0	948,390	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,881,049	359,648	0	18,118,079	18,477,727	1,022,594	779,605	2,226,610	4,028,809	426,123	948,390	1,374,513
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,938,603	2,423,792	0	12,514,811	14,938,603	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	680,896	0	0	0	0	0	0	475,102	475,102	0	205,794	
7		CD-AA	92,132,428	0	0	65,025,225	65,025,225	0	0	18,899,125	18,899,125	0	8,208,078	
9		CD-WA / ID / AN	273,222	0	32,734	180,032	212,766	0	9,301	51,155	60,456	0	0	
		TOTAL ACCOUNT	108,025,149	2,423,792	32,734	77,720,068	80,176,594	0	9,301	19,425,382	19,434,683	0	8,413,872	8,413,872
	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	1,572,319	0	0	1,109,711	1,109,711	0	0	322,530	322,530	0	140,078	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,572,319	0	0	1,109,711	1,109,711	0	0	322,530	322,530	0	140,078	140,078
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
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Average of Monthly Averages Basis	

AVISTA UTILITIES

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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
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	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	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
	303121	Misc Intangible Plant--AMI 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	2,035,943	0	0	1,436,928	1,436,928	0	0	417,633	417,633	0	181,382	181,382
9		CD-WA / ID / AN	13,328,571	10,379,358	0	0	10,379,358	2,949,213	0	0	2,949,213	0	0	0
		TOTAL ACCOUNT	15,364,514	10,379,358	0	1,436,928	11,816,286	2,949,213	0	417,633	3,366,846	0	181,382	181,382
	TOTAL		280,003,744	13,162,798	32,734	190,955,394	204,150,926	3,971,807	788,906	49,297,152	54,057,865	426,123	21,368,830	21,794,953

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended June 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	(87,945,223)	(62,069,979)	(18,040,204)	(7,835,040)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(765,408)	(596,046)	(169,362)	0
7	282919	CD-AA	(656,955)	(463,666)	(134,761)	(58,528)
7	283750	CD-AA	(254,998)	(179,972)	(52,308)	(22,718)
		Total	(89,622,584)	(63,309,663)	(18,396,635)	(7,916,286)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,491,841	3,491,841	0	0	0	0	3,491,841
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	844	844	0	0	0	0	844
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,722)	(3,722)	0	0	0	0	(3,722)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,097,095	27,008,059	0	83,105,154	49,332,213	23,990,926	6,764,882	3,017,133	0
TOTAL		56,097,095	27,008,059	3,488,975	86,594,129	49,332,213	23,990,926	6,764,882	3,017,133	3,488,975

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						