

RESULTS OF OPERATIONS			Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>			
For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,146,665	115,467,011	59,679,654
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,146,665	115,467,011	59,679,654
E-APL	Electric Net Rate Base	2,498,901,065	1,674,625,589	824,275,476
	<b>RATE OF RETURN</b>	<b>7.009%</b>	<b>6.895%</b>	<b>7.240%</b>

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

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers - AMA Percent	09-01-2018 thru 08-31-2019	388,565 100.000%	254,759 65.564%	133,806 34.436%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2018 thru 08-31-2019	26,360,342 100.000%	17,857,817 67.745%	8,502,525 32.255%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

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

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2019  
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Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		123,623,246	105,813,787	17,809,459	0
		Total		100.000%	85.594%	14.406%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		100.000%	83.030%	16.970%	0.000%
9		Total Percentages		400.000%	311.494%	88.506%	0.000%
		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	08-01-2018 thru 08-31-2019	1,192,715,151	813,394,524	379,320,627	
		Percent		100.000%	68.197%	31.803%	
11		Book Depreciation	09-01-2018 thru 08-31-2019	118,467,819	77,144,603	41,323,216	
		Percent		100.000%	65.119%	34.881%	

**RESULTS OF OPERATIONS**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2019  
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Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	08-01-2018 thru 08-31-2019	3,050,545,727 100.000%	2,043,304,785 66.982%	1,007,240,942 33.018%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2018 thru 08-31-2019	266,491,677 100.000%	180,793,873 67.842%	85,697,804 32.158%
14		Net Allocated Schedule M's - AMA Percent	09-01-2018 thru 08-31-2019	-87,849,416 100.000%	-58,864,318 67.006%	-28,985,098 32.994%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	363,332,353	0	363,332,353	246,251,740	0	246,251,740	117,080,613	0	117,080,613
99	442200	Commercial - Firm & Int.	314,243,582	0	314,243,582	224,982,974	0	224,982,974	89,260,608	0	89,260,608
1	442300	Industrial	112,113,427	0	112,113,427	64,401,080	0	64,401,080	47,712,347	0	47,712,347
99	444000	Public Street & Highway Lighting	7,588,367	0	7,588,367	4,905,035	0	4,905,035	2,683,332	0	2,683,332
99	448000	Interdepartmental Revenue	1,465,026	0	1,465,026	1,193,600	0	1,193,600	271,426	0	271,426
99	499XXX	Unbilled Revenue	(255,230)	0	(255,230)	808,523	0	808,523	(1,063,753)	0	(1,063,753)
		TOTAL SALES TO ULTIMATE CUSTOMERS	798,487,525	0	798,487,525	542,542,952	0	542,542,952	255,944,573	0	255,944,573
1	447XXX	Sales for Resale	0	79,668,607	79,668,607	0	52,095,302	52,095,302	0	27,573,305	27,573,305
		TOTAL SALES OF ELECTRICITY	798,487,525	79,668,607	878,156,132	542,542,952	52,095,302	594,638,254	255,944,573	27,573,305	283,517,878
		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	305,985	0	305,985	179,135	0	179,135	126,850	0	126,850
1	453000	Sales of Water & Water Power	0	376,000	376,000	0	245,866	245,866	0	130,134	130,134
1	454000	Rent from Electric Property	2,990,087	94,195	3,084,282	1,720,032	61,594	1,781,626	1,270,055	32,601	1,302,656
1	454100	Rent from Trnsmission Joint Use	52,337	0	52,337	24,636	0	24,636	27,701	0	27,701
1	456XXX	Other Electric Revenues	13,282,147	80,311,812	93,593,959	10,201,737	52,515,894	62,717,631	3,080,410	27,795,918	30,876,328
		TOTAL OTHER OPERATING REVENUE	16,114,405	80,782,007	96,896,412	11,659,112	52,823,354	64,482,466	4,455,293	27,958,653	32,413,946
		TOTAL ELECTRIC REVENUE	814,601,930	160,450,614	975,052,544	554,202,064	104,918,656	659,120,720	260,399,866	55,531,958	315,931,824

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	422,589	422,589	0	276,331	276,331	0	146,258	146,258
1	501XXX	Fuel	0	32,145,155	32,145,155	0	21,019,717	21,019,717	0	11,125,438	11,125,438
1	502000	Steam Expense	0	3,908,313	3,908,313	0	2,555,646	2,555,646	0	1,352,667	1,352,667
1	505000	Electric Expense	0	1,017,163	1,017,163	0	665,123	665,123	0	352,040	352,040
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,358,614	3,358,614	0	2,196,198	2,196,198	0	1,162,416	1,162,416
1	507000	Rent	0	33,059	33,059	0	21,617	21,617	0	11,442	11,442
		MAINTENANCE									
1	510000	Supervision & Engineering	0	550,135	550,135	0	359,733	359,733	0	190,402	190,402
1	511000	Structures	0	632,572	632,572	0	413,639	413,639	0	218,933	218,933
1	512000	Boiler Plant	0	5,850,079	5,850,079	0	3,825,367	3,825,367	0	2,024,712	2,024,712
1	513000	Electric Plant	0	1,333,157	1,333,157	0	871,751	871,751	0	461,406	461,406
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,096,860	1,096,860	0	717,237	717,237	0	379,623	379,623
		TOTAL STEAM POWER GENERATION EXP	0	50,347,696	50,347,696	0	32,922,359	32,922,359	0	17,425,337	17,425,337
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	3,417,324	3,417,324	0	2,234,588	2,234,588	0	1,182,736	1,182,736
1	536000	Water for Power	0	960,271	960,271	0	627,921	627,921	0	332,350	332,350
1	537000	Hydraulic Expense	4,838,166	4,629,948	9,468,114	3,173,490	3,027,523	6,201,013	1,664,676	1,602,425	3,267,101
1	538000	Electric Expense	0	7,587,871	7,587,871	0	4,961,709	4,961,709	0	2,626,162	2,626,162
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,199,881	1,199,897	0	784,602	784,602	16	415,279	415,295
1	540000	Rent	0	1,445,776	1,445,776	0	945,393	945,393	0	500,383	500,383
1	540100	MT Trust Funds Land Settlement Rents	4,970,267	0	4,970,267	3,249,396	0	3,249,396	1,720,871	0	1,720,871
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,252,996	1,252,996	0	819,334	819,334	0	433,662	433,662
1	542000	Structures	0	591,175	591,175	0	386,569	386,569	0	204,606	204,606
1	543000	Reservoirs, Dams, & Waterways	0	2,343,225	2,343,225	0	1,532,235	1,532,235	0	810,990	810,990
1	544000	Electric Plant	0	3,478,913	3,478,913	0	2,274,861	2,274,861	0	1,204,052	1,204,052
1	545000	Miscellaneous Hydraulic Plant	0	1,198,033	1,198,033	0	783,394	783,394	0	414,639	414,639
		TOTAL HYDRO POWER GENERATION EXP	9,808,449	28,105,413	37,913,862	6,422,886	18,378,129	24,801,015	3,385,563	9,727,284	13,112,847
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	321,737	321,737	0	210,384	210,384	0	111,353	111,353
1	547XXX	Fuel	0	66,421,124	66,421,124	0	43,432,773	43,432,773	0	22,988,351	22,988,351
1	548000	Generation Expense	0	2,400,919	2,400,919	0	1,569,961	1,569,961	0	830,958	830,958
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	790,983	790,983	0	517,224	517,224	0	273,759	273,759
1	550000	Rent	0	21,641	21,641	0	14,151	14,151	0	7,490	7,490
		MAINTENANCE									
1	551000	Supervision & Engineering	0	743,707	743,707	0	486,310	486,310	0	257,397	257,397
1	552000	Structures	0	131,317	131,317	0	85,868	85,868	0	45,449	45,449
1	553000	Generating & Electric Equipment	0	5,182,766	5,182,766	0	3,389,011	3,389,011	0	1,793,755	1,793,755
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	625,270	625,270	0	408,864	408,864	0	216,406	216,406
		TOTAL OTHER POWER GENERATION EXP	0	76,639,464	76,639,464	0	50,114,546	50,114,546	0	26,524,918	26,524,918



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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	5,511,204	138,709,376	144,220,580	268,449	90,702,061	90,970,510	5,242,755	48,007,315	53,250,070
1	556000	System Control & Load Dispatching	0	739,404	739,404	0	483,496	483,496	0	255,908	255,908
E-557	557XXX	Other Expense	(5,887,053)	59,966,357	54,079,304	2,738,745	39,212,000	41,950,745	(8,625,798)	20,754,357	12,128,559
TOTAL OTHER POWER SUPPLY EXPENSE			(375,849)	199,415,137	199,039,288	3,007,194	130,397,557	133,404,751	(3,383,043)	69,017,580	65,634,537
TOTAL PRODUCTION OPERATING EXP			9,432,600	354,507,710	363,940,310	9,430,080	231,812,591	241,242,671	2,520	122,695,119	122,697,639
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,493,464	2,493,464	0	1,630,476	1,630,476	0	862,988	862,988
1	561000	Load Dispatching	0	3,536,036	3,536,036	0	2,312,214	2,312,214	0	1,223,822	1,223,822
1	562000	Station Expense	0	505,839	505,839	0	330,768	330,768	0	175,071	175,071
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	346,627	346,627	0	226,659	226,659	0	119,968	119,968
1	565XXX	Transmission of Electricity by Others	0	17,482,083	17,482,083	0	11,431,534	11,431,534	0	6,050,549	6,050,549
1	566000	Miscellaneous Transmission Expense	0	3,211,334	3,211,334	0	2,099,891	2,099,891	0	1,111,443	1,111,443
1	567000	Rent	0	180,165	180,165	0	117,810	117,810	0	62,355	62,355
MAINTENANCE											
1	568000	Supervision & Engineering	0	662,982	662,982	0	433,524	433,524	0	229,458	229,458
1	569000	Structures	182	686,241	686,423	19	448,733	448,752	163	237,508	237,671
1	570000	Station Equipment	0	919,345	919,345	0	601,160	601,160	0	318,185	318,185
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	14,259	1,135,597	1,149,856	1,215	742,567	743,782	13,044	393,030	406,074
1	572000	Underground Lines	46	1	47	46	1	47	0	0	0
1	573000	Service Miscellaneous	0	84,100	84,100	0	54,993	54,993	0	29,107	29,107
TOTAL TRANSMISSION OPERATING EXP			14,487	31,243,814	31,258,301	1,280	20,430,330	20,431,610	13,207	10,813,484	10,826,691

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For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	3,476,566	29,609,061	33,085,627	1,721,672	19,361,365	21,083,037	1,754,894	10,247,696	12,002,590
E-DEPX		Depreciation Expense-Transmission	618,741	13,911,246	14,529,987	210,367	9,096,564	9,306,931	408,374	4,814,682	5,223,056
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,674	1,153,674	0	754,388	754,388	0	399,286	399,286
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	(307,115)	0	(307,115)	0	0	0	(307,115)	0	(307,115)
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 Relicense	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	325,038	0	325,038	0	0	0	325,038	0	325,038
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	275,632	0	275,632	0	0	0	275,632	0	275,632
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	215,934	0	215,934	167,510	0	167,510	48,424	0	48,424
99	407403	Amortization of Dissallowed K.F. Plant	(50,472)	0	(50,472)	(50,472)	0	(50,472)	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	(785,215)	0	(785,215)	0	0	0	(785,215)	0	(785,215)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,755,014)	0	(2,755,014)	(1,919,074)	0	(1,919,074)	(835,940)	0	(835,940)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	614,394	0	614,394	0	0	0	614,394	0	614,394
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	28,754	0	28,754	28,754	0	28,754	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	25,112,455	25,112,455	0	16,421,034	16,421,034	0	8,691,421	8,691,421
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	5,152,748	70,894,826	76,047,574	2,734,093	46,358,127	49,092,220	2,418,655	24,536,699	26,955,354
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	14,599,835	456,646,350	471,246,185	12,165,453	298,601,048	310,766,501	2,434,382	158,045,302	160,479,684

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
		DISTRIBUTION EXPENSES:										
		OPERATION:										
3	580000	Supervision & Engineering	676,469	3,619,306	4,295,775	469,013	2,451,899	2,920,912	207,456	1,167,407	1,374,863	
3	582000	Station Expense	860,711	43,847	904,558	492,652	29,704	522,356	368,059	14,143	382,202	
3	583000	Overhead Line Expense	2,053,609	493,579	2,547,188	1,304,374	334,375	1,638,749	749,235	159,204	908,439	
3	584000	Underground Line Expense	1,705,051	0	1,705,051	956,642	0	956,642	748,409	0	748,409	
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
3	585000	Street Light & Signal System Operation Expense	5,019	0	5,019	4,744	0	4,744	275	0	275	
3	586000	Meter Expense	2,019,567	51,318	2,070,885	1,670,291	34,765	1,705,056	349,276	16,553	365,829	
3	587000	Customer Installations Expense	838,036	144,778	982,814	588,348	98,080	686,428	249,688	46,698	296,386	
3	588000	Miscellaneous Distribution Expense	4,894,386	4,065,401	8,959,787	3,188,055	2,754,106	5,942,161	1,706,331	1,311,295	3,017,626	
3	589000	Rent	25	511,780	511,805	25	346,705	346,730	0	165,075	165,075	
		MAINTENANCE:										
3	590000	Supervision & Engineering	298,824	1,035,915	1,334,739	163,926	701,781	865,707	134,898	334,134	469,032	
3	591000	Structures	613,158	2,524	615,682	367,080	1,710	368,790	246,078	814	246,892	
3	592000	Station Equipment	728,621	107,569	836,190	504,269	72,873	577,142	224,352	34,696	259,048	
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0	
3	593000	Overhead Lines	10,520,750	1,112	10,521,862	7,518,686	753	7,519,439	3,002,064	359	3,002,423	
3	594000	Underground Lines	936,800	0	936,800	648,295	0	648,295	288,505	0	288,505	
3	595000	Line Transformers	424,386	0	424,386	319,816	0	319,816	104,570	0	104,570	
3	596000	Street Light & Signal System Maintenance Exp	189,739	0	189,739	149,652	0	149,652	40,087	0	40,087	
3	597000	Meters	40,916	0	40,916	32,171	0	32,171	8,745	0	8,745	
3	598000	Miscellaneous Distribution Expense	(445,727)	219,257	(226,470)	(520,223)	148,536	(371,687)	74,496	70,721	145,217	
		TOTAL DISTRIBUTION OPERATING EXP	26,360,340	10,296,386	36,656,726	17,857,816	6,975,287	24,833,103	8,502,524	3,321,099	11,823,623	
E-DEPX		Depreciation Expense-Distribution	49,146,448	65,596	49,212,044	31,780,378	44,438	31,824,816	17,366,070	21,158	17,387,228	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	31,713	0	31,713	31,713	0	31,713	0	0	0	
E-OTX		Taxes Other Than FIT--Distribution	54,695,777	0	54,695,777	46,942,721	0	46,942,721	7,753,056	0	7,753,056	
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	103,873,938	65,596	103,939,534	78,754,812	44,438	78,799,250	25,119,126	21,158	25,140,284	
		TOTAL DISTRIBUTION EXPENSES	130,234,278	10,361,982	140,596,260	96,612,628	7,019,725	103,632,353	33,621,650	3,342,257	36,963,907	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	184,682	184,682	0	121,085	121,085	0	63,597	63,597
2	902000	Meter Reading Expenses	2,864,628	169,920	3,034,548	2,660,663	111,406	2,772,069	203,965	58,514	262,479
2	903XXX	Customer Records & Collection Expenses	2,821,712	7,691,355	10,513,067	1,918,201	5,042,760	6,960,961	903,511	2,648,595	3,552,106
2	904000	Uncollectible Accounts	(15,140)	209,773	194,633	(35,992)	137,536	101,544	20,852	72,237	93,089
2	905000	Misc Customer Accounts	0	229,694	229,694	0	150,597	150,597	0	79,097	79,097
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,671,200</b>	<b>8,485,424</b>	<b>14,156,624</b>	<b>4,542,872</b>	<b>5,563,384</b>	<b>10,106,256</b>	<b>1,128,328</b>	<b>2,922,040</b>	<b>4,050,368</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	39,739,779	221,467	39,961,246	29,046,662	145,203	29,191,865	10,693,117	76,264	10,769,381
2	909000	Advertising	49,031	1,037,836	1,086,867	49,577	680,447	730,024	(546)	357,389	356,843
2	910000	Misc Customer Service & Info Exp	0	367,180	367,180	0	240,738	240,738	0	126,442	126,442
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>39,788,810</b>	<b>1,626,483</b>	<b>41,415,293</b>	<b>29,096,239</b>	<b>1,066,388</b>	<b>30,162,627</b>	<b>10,692,571</b>	<b>560,095</b>	<b>11,252,666</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	714,756	32,142,101	32,856,857	553,655	22,047,874	22,601,529	161,101	10,094,227	10,255,328
4	921000	Office Supplies & Expenses	20,521	4,917,721	4,938,242	18,365	3,373,311	3,391,676	2,156	1,544,410	1,546,566
4	922000	Admin Exp Transferred--Credit	0	(110,085)	(110,085)	0	(75,513)	(75,513)	0	(34,572)	(34,572)
4	923000	Outside Services Employed	345,495	9,980,596	10,326,091	332,938	6,846,190	7,179,128	12,557	3,134,406	3,146,963
4	924000	Property Insurance Premium	0	1,342,837	1,342,837	0	921,119	921,119	0	421,718	421,718
4	925XXX	Injuries and Damages	232	3,162,551	3,162,783	77	2,169,352	2,169,429	155	993,199	993,354
4	926XXX	Employee Pensions and Benefits	8,117	1,615,801	1,623,918	8,117	1,108,359	1,116,476	0	507,442	507,442
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,931,338	3,932,789	6,864,127	1,868,754	2,571,651	4,440,405	1,062,584	1,361,138	2,423,722
4	930000	Miscellaneous General Expenses	136,859	4,332,522	4,469,381	91,468	2,971,893	3,063,361	45,391	1,360,629	1,406,020
4	931000	Rents	4,712	250,553	255,265	0	171,867	171,867	4,712	78,686	83,398
4	935000	Maintenance of General Plant	1,175,540	11,906,863	13,082,403	687,770	8,167,513	8,855,283	487,770	3,739,350	4,227,120
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>5,338,770</b>	<b>73,474,249</b>	<b>78,813,019</b>	<b>3,561,144</b>	<b>50,273,616</b>	<b>53,834,760</b>	<b>1,777,626</b>	<b>23,200,633</b>	<b>24,978,259</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,502,830	19,038,283	21,541,113	1,838,765	13,059,311	14,898,076	664,065	5,978,972	6,643,037
E-AMTX		Amortization Expense-General Plant - 303000	0	527,834	527,834	0	361,825	361,825	0	166,009	166,009
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,954,277	22,652,019	25,606,296	2,948,147	15,538,152	18,486,299	6,130	7,113,867	7,119,997
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,786	47,786	0	32,779	32,779	0	15,007	15,007
99	407229	Idaho Earnings Test Amortization	(538,513)	0	(538,513)	0	0	0	(538,513)	0	(538,513)
99	407230	Tax Reform Amortization	(8,160,032)	0	(8,160,032)	(5,934,424)	0	(5,934,424)	(2,225,608)	0	(2,225,608)
99	407311	Regulatory Debit - AFUDC Amortization	20,370	70,367	90,737	18,846	47,133	65,979	1,524	23,234	24,758
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	641,205	0	641,205	641,205	0	641,205	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(972,337)	0	(972,337)	(657,871)	0	(657,871)	(314,466)	0	(314,466)
99	407436	Regulatory Credit - AMI	(5,671,919)	0	(5,671,919)	(5,671,919)	0	(5,671,919)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(7,451,747)</b>	<b>42,336,289</b>	<b>34,884,542</b>	<b>(5,626,412)</b>	<b>29,039,200</b>	<b>23,412,788</b>	<b>(1,825,335)</b>	<b>13,297,089</b>	<b>11,471,754</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>(2,112,977)</b>	<b>115,810,538</b>	<b>113,697,561</b>	<b>(2,065,268)</b>	<b>79,312,816</b>	<b>77,247,548</b>	<b>(47,709)</b>	<b>36,497,722</b>	<b>36,450,013</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>188,181,146</b>	<b>592,930,777</b>	<b>781,111,923</b>	<b>140,351,924</b>	<b>391,563,361</b>	<b>531,915,285</b>	<b>47,829,222</b>	<b>201,367,416</b>	<b>249,196,638</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>193,940,621</b>			<b>127,205,435</b>			<b>66,735,186</b>
E-FIT		FEDERAL INCOME TAX			16,716,053			11,041,508			5,674,545
E-FIT		DEFERRED FEDERAL INCOME TAX			2,562,691			1,013,919			1,548,772
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>175,146,665</b>			<b>115,467,011</b>			<b>59,679,654</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers - AMA	100.000%	65.564%	34.436%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.745%	32.255%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	44,555	878,049	922,604	42,555	574,156	616,711	2,000	303,893	305,893
1	456010	Other Electric Rev-Financial	0	(9,311,344)	(9,311,344)	0	(6,088,688)	(6,088,688)	0	(3,222,656)	(3,222,656)
1	456015	Other Electric Rev-CT Fuel Sales	0	22,327,446	22,327,446	0	14,599,917	14,599,917	0	7,727,529	7,727,529
1	456016	Other Electric Rev-Resource Opt	0	2,384,794	2,384,794	0	1,559,417	1,559,417	0	825,377	825,377
1	456017	Other Electric Rev-Non Resource	0	66,963	66,963	0	43,787	43,787	0	23,176	23,176
1	456018	Other Electric Rev-Extraction	0	526,341	526,341	0	344,174	344,174	0	182,167	182,167
1	456020	Other Electric Rev-Sale of Excess	0	159,105	159,105	0	104,039	104,039	0	55,066	55,066
1	456030	Other Electric Rev-Clearwater	(61,183)	711,835	650,652	0	465,469	465,469	(61,183)	246,366	185,183
1	456100	Transmission Revenue of Others	0	13,244,242	13,244,242	0	8,660,410	8,660,410	0	4,583,832	4,583,832
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	2,441,962	2,441,962	0	1,596,799	1,596,799	0	845,163	845,163
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	(109,626)	0	(109,626)	(109,626)	0	(109,626)	0	0	0
1	456328	Residential Decoupling Deferral	4,803,818	0	4,803,818	3,855,398	0	3,855,398	948,420	0	948,420
1	456329	Amortization Res Decoupling Deferral	2,662,676	0	2,662,676	912,243	0	912,243	1,750,433	0	1,750,433
1	456338	Non-res Decoupling Deferred Rev	7,448,507	0	7,448,507	6,446,518	0	6,446,518	1,001,989	0	1,001,989
1	456339	Amortization Non-res Decoupling	(1,805,190)	0	(1,805,190)	(1,052,495)	0	(1,052,495)	(752,695)	0	(752,695)
1	456380	Other Electric Revenue-Clearwater	140,666	0	140,666	0	0	0	140,666	0	140,666
1	456700	Other Electric Rev-Low Voltage	157,926	0	157,926	107,145	0	107,145	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	(5,250,124)	(5,250,124)	0	(3,433,056)	(3,433,056)	0	(1,817,068)	(1,817,068)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	5,250,124	5,250,124	0	3,433,056	3,433,056	0	1,817,068	1,817,068
1	456730	Other Elec Rev-Intraco Thermal	0	44,278,742	44,278,742	0	28,953,869	28,953,869	0	15,324,873	15,324,873
TOTAL ACCOUNT 456			13,282,149	80,311,811	93,593,960	10,201,738	52,515,893	62,717,631	3,080,411	27,795,918	30,876,329

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	130,901,892	130,901,892	0	85,596,747	85,596,747	0	45,305,145	45,305,145
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,055,123	1,323,572	268,449	689,945	958,394	0	365,178	365,178
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	5,242,755	0	5,242,755	0	0	0	5,242,755	0	5,242,755
1	555550	Non Monetary - Exchange Power	0	(1,927,032)	(1,927,032)	0	(1,260,086)	(1,260,086)	0	(666,946)	(666,946)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,238,105	6,238,105	0	4,079,097	4,079,097	0	2,159,008	2,159,008
1	555710	Intercompany Purchase	0	2,441,288	2,441,288	0	1,596,358	1,596,358	0	844,930	844,930
TOTAL ACCOUNT 555			5,511,204	138,709,376	144,220,580	268,449	90,702,061	90,970,510	5,242,755	48,007,315	53,250,070

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	13,646	6,951,135	6,964,781	13,646	4,545,347	4,558,993	0	2,405,788	2,405,788
1	557010	Other Power Supply Expense - Financial	0	(1,948,774)	(1,948,774)	0	(1,274,303)	(1,274,303)	0	(674,471)	(674,471)
1	557018	Merchandise Processing Fee	0	49,707	49,707	0	32,503	32,503	0	17,204	17,204
1	557150	Fuel - Economic Dispatch	0	(3,703,904)	(3,703,904)	0	(2,421,983)	(2,421,983)	0	(1,281,921)	(1,281,921)
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	(311,870)	0	(311,870)	0	0	0	(311,870)	0	(311,870)
1	557165	Other Resource Costs-CAISO Charges	0	256,139	256,139	0	167,489	167,489	0	88,650	88,650
1	557170	Broker Fees - Power	0	345,169	345,169	0	225,706	225,706	0	119,463	119,463
1	557171	REC Broker Fees	0	45,749	45,749	0	29,915	29,915	0	15,834	15,834
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	3,362,546	0	3,362,546	3,362,546	0	3,362,546	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	680,444	0	680,444	680,444	0	680,444	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,815,389)	0	(1,815,389)	(1,815,389)	0	(1,815,389)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	751,501	0	751,501	0	0	0	751,501	0	751,501
99	557390	Idaho PCA Amortization	(9,386,609)	0	(9,386,609)	0	0	0	(9,386,609)	0	(9,386,609)
1	557395	Optional Renewable Power Expense Offset	0	642	642	0	420	420	0	222	222
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	8,331,985	8,331,985	0	5,448,285	5,448,285	0	2,883,700	2,883,700
1	557711	Turbine Gas Bookout Offset	0	(8,331,985)	(8,331,985)	0	(5,448,285)	(5,448,285)	0	(2,883,700)	(2,883,700)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,516,276	56,516,276	0	36,955,993	36,955,993	0	19,560,283	19,560,283
TOTAL ACCOUNT 557			(5,887,053)	59,966,357	54,079,304	2,738,745	39,212,000	41,950,745	(8,625,798)	20,754,357	12,128,559

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	349,069	221,467	570,536	264,129	145,203	409,332	84,940	76,264
99	908600	Public Purpose Tariff Rider Expense Offset	38,898,407	0	38,898,407	28,607,900	0	28,607,900	10,290,507	0
99	908610	Limited Income Tax Refund Program	205,863	0	205,863	205,863	0	205,863	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	286,440	0	286,440	(31,230)	0	(31,230)	317,670	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>39,739,779</b>	<b>221,467</b>	<b>39,961,246</b>	<b>29,046,662</b>	<b>145,203</b>	<b>29,191,865</b>	<b>10,693,117</b>	<b>76,264</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.564%	34.436%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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Total

161,204

10,290,507

0

317,670

0

10,769,381

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.93%	52.93%
2	Cost of Debt		5.214%	5.181%
	Total Weighted Cost		2.760%	2.742%
E-APL	Net Rate Base	2,498,901,065	1,674,625,589	824,275,476
	Interest Deduction for FIT Calculation	68,821,300	46,219,666	22,601,634
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	975,052,544	659,120,720	315,931,824
E-OPS	Less: Operating & Maintenance Expense	566,240,273	380,611,027	185,629,246
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	135,063,418	87,940,503	47,122,915
E-OTX	Less: Taxes Other than FIT	79,808,232	63,363,755	16,444,477
	Net Operating Income Before FIT	193,940,621	127,205,435	66,735,186
E-INT	Less: Interest Expense	68,821,300	46,219,666	22,601,634
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,355,627	0	1,355,627
E-SCM	Plus: Schedule M Adjustments	(46,874,696)	(28,549,721)	(18,324,975)
	Taxable Net Operating Income	79,600,252	52,578,608	27,021,644
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	16,716,053	11,041,508	5,674,545
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	16,716,053	11,041,508	5,674,545
E-DTE	Deferred FIT	2,562,691	1,013,919	1,548,772
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,793,956	11,738,424	7,055,532

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	58,730,573	87,005,500	145,736,073	38,531,041	58,248,821	96,779,862	20,199,532	28,756,679	48,956,211
12	997001 Contributions In Aid of Construction	0	8,489,802	8,489,802	0	5,686,639	5,686,639	0	2,803,163	2,803,163
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	672,401	672,401	0	450,388	450,388	0	222,013	222,013
99	997007 Idaho PCA	(8,635,108)	0	(8,635,108)	0	0	0	(8,635,108)	0	(8,635,108)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,655)	(22,655)	0	(11,167)	(11,167)
12	997016 Redemption Expense Amortization	0	948,805	948,805	0	635,529	635,529	0	313,276	313,276
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	8,913,084	2,174	8,915,258	6,791,727	1,456	6,793,183	2,121,357	718	2,122,075
12	997020 FAS87 Current Pension Accrual	0	164,341	164,341	0	110,079	110,079	0	54,262	54,262
99	997024 Kettle Falls Disallowance	(50,472)	0	(50,472)	(50,472)	0	(50,472)	0	0	0
12	997027 Uncollectibles	0	(1,911,340)	(1,911,340)	0	(1,280,254)	(1,280,254)	0	(631,086)	(631,086)
99	997031 Decoupling Mechanism	(12,988,967)	0	(12,988,967)	(10,040,820)	0	(10,040,820)	(2,948,147)	0	(2,948,147)
12	997032 Interest Rate Swaps	0	1,969,172	1,969,172	0	1,318,991	1,318,991	0	650,181	650,181
99	997033 BPA Residential Exchange	100,455	0	100,455	17,189	0	17,189	83,266	0	83,266
99	997034 Montana Hydro Settlement	4,970,267	0	4,970,267	3,249,396	0	3,249,396	1,720,871	0	1,720,871
99	997035 Leases	0	(17,411)	(17,411)	0	(11,943)	(11,943)	0	(5,468)	(5,468)
99	997043 Washington Deferred Power Costs	3,352,046	0	3,352,046	3,352,046	0	3,352,046	0	0	0
12	997044 Non-Monetary Power Costs	0	(1,927,031)	(1,927,031)	0	(1,290,764)	(1,290,764)	0	(636,267)	(636,267)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(189,990)	0	(189,990)	(195,178)	0	(195,178)	5,188	0	5,188
12	997048 AFUDC	0	7,327,598	7,327,598	0	4,908,172	4,908,172	0	2,419,426	2,419,426
12	997049 Tax Depreciation	0	(154,075,046)	(154,075,046)	0	(103,202,547)	(103,202,547)	0	(50,872,499)	(50,872,499)
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	(266,667)	266,667	0	0	178,619	178,619	(266,667)	88,048	(178,619)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	592,178	744,296	30,975	291,907	322,882
99	997065 Amortization - Unbilled Revenue Add-Ins	135,600	0	135,600	373,149	0	373,149	(237,549)	0	(237,549)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	7,339,004	7,339,004	0	4,915,812	4,915,812	0	2,423,192	2,423,192
12	997081 Deferred Compensation	0	84,847	84,847	0	56,832	56,832	0	28,015	28,015
4	997082 Meal Disallowances	0	524,601	524,601	0	359,850	359,850	0	164,751	164,751
12	997083 Paid Time Off	0	282,052	282,052	0	188,924	188,924	0	93,128	93,128
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	890,026	0	890,026	0	0	0	890,026	0	890,026
99	997095 WA REC Deferral	(1,135,661)	0	(1,135,661)	(1,135,661)	0	(1,135,661)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,916	21,916	0	10,803	10,803
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	(24,190)	(24,190)	0	(16,203)	(16,203)	0	(7,987)	(7,987)
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(36,745,069)	(36,745,069)	0	(24,612,582)	(24,612,582)	0	(12,132,487)	(12,132,487)
99	997102 Amort Idaho Earnings Test (254229)	(583,835)	0	(583,835)	0	0	0	(583,835)	0	(583,835)
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	(7,987,472)	0	(7,987,472)	(7,987,472)	0	(7,987,472)	0	0	0
12	997108 Provision for Rate Refund-Tax Reform	104,716	0	104,716	138,506	0	138,506	(33,790)	0	(33,790)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ADJUSTMENTS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(7,875,012)	0	(7,875,012)	(5,983,015)	0	(5,983,015)	(1,891,997)	0	(1,891,997)
99	997110	FISERVE	(972,647)	0	(972,647)	(658,083)	0	(658,083)	(314,564)	0	(314,564)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(563,560)	(563,560)	0	(277,800)	(277,800)
12	997112	AFUDC Equity Tax Flow Through	0	(6,860,872)	(6,860,872)	0	(4,595,549)	(4,595,549)	0	(2,265,323)	(2,265,323)
12	997113	AFUDC Equity CWIP	0	(1,326,825)	(1,326,825)	0	(888,734)	(888,734)	0	(438,091)	(438,091)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,731)	(53,731)	0	(26,486)	(26,486)
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	(767,293)	0	(767,293)	0	0	0	(767,293)	0	(767,293)
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>55,914,242</b>	<b>(87,849,415)</b>	<b>(46,874,696)</b>	<b>30,314,595</b>	<b>(58,864,316)</b>	<b>(28,549,721)</b>	<b>10,660,124</b>	<b>(28,985,099)</b>	<b>(18,324,975)</b>

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.982%	33.018%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,473,123)	(1,473,123)	0	(986,727)	(986,727)	0	(486,396)	(486,396)
99	410100	Deferred Federal Income Tax Expense - Washin	2,847,747	0	2,847,747	2,847,747	0	2,847,747	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,162,029	0	2,162,029	0	0	0	2,162,029	0	2,162,029
	410100	Total	5,009,776	(1,473,123)	3,536,653	2,847,747	(986,727)	1,861,020	2,162,029	(486,396)	1,675,633
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(72,334)	(72,334)	0	(48,451)	(48,451)	0	(23,883)	(23,883)
99	411100	Deferred Federal Income Tax Expense - Washin	(798,650)	0	(798,650)	(798,650)	0	(798,650)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(102,978)	0	(102,978)	0	0	0	(102,978)	0	(102,978)
	411100	Total	(901,628)	(72,334)	(973,962)	(798,650)	(48,451)	(847,101)	(102,978)	(23,883)	(126,861)
Total Deferred Federal Income Tax Expense			4,108,148	(1,545,457)	2,562,691	2,049,097	(1,035,178)	1,013,919	2,059,051	(510,279)	1,548,772

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.982%	33.018%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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	1,468,873	1,468,873	0	960,496	960,496	0	508,377	508,377
1	408150	R&P Property Tax--Production	0	17,518,752	17,518,752	0	11,455,512	11,455,512	0	6,063,240	6,063,240
1	408180	R&P Property Tax--Transmission	0	6,021,667	6,021,667	0	3,937,568	3,937,568	0	2,084,099	2,084,099
1	409100	State Income Tax--Montana & Oregon	0	62,787	62,787	0	41,056	41,056	0	21,731	21,731
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	<b>0</b>	<b>25,112,455</b>	<b>25,112,455</b>	<b>0</b>	<b>16,421,034</b>	<b>16,421,034</b>	<b>0</b>	<b>8,691,421</b>	<b>8,691,421</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	21,155,474	0	21,155,474	21,155,474	0	21,155,474	0	0	0
99	408120	Municipal Occupation & License Tax	22,159,062	0	22,159,062	18,666,978	0	18,666,978	3,492,084	0	3,492,084
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	10,331,510	0	10,331,510	7,120,269	0	7,120,269	3,211,241	0	3,211,241
99	409100	State Income Tax--Idaho	(306,013)	0	(306,013)	0	0	0	(306,013)	0	(306,013)
99	411410	State Income Tax--Idaho ITC Deferred	1,441,256	0	1,441,256	0	0	0	1,441,256	0	1,441,256
99	411420	State Income Tax--Idaho ITC Amortization	(85,629)	0	(85,629)	0	0	0	(85,629)	0	(85,629)
		<b>TOTAL DISTRIBUTION</b>	<b>54,695,777</b>	<b>0</b>	<b>54,695,777</b>	<b>46,942,721</b>	<b>0</b>	<b>46,942,721</b>	<b>7,753,056</b>	<b>0</b>	<b>7,753,056</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>54,695,777</b>	<b>25,112,455</b>	<b>79,808,232</b>	<b>46,942,721</b>	<b>16,421,034</b>	<b>63,363,755</b>	<b>7,753,056</b>	<b>8,691,421</b>	<b>16,444,477</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	8,116,666	8,116,666	0	5,307,488	5,307,488	0	2,809,178	2,809,178
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	1,141,090	1,141,090	0	746,159	746,159	0	394,931	394,931
1	182381	CDA Settlement Past Storage	0	30,832,487	30,832,487	0	20,161,363	20,161,363	0	10,671,124	10,671,124
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)	412,890	18,430,078	18,842,968	412,890	12,301,542	12,714,432	0	6,128,536	6,128,536
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,178,178	80,414,976	82,593,154	2,145,444	55,160,653	57,306,097	32,734	25,254,323	25,287,057
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	842,198	842,198	0	577,706	577,706	0	264,492	264,492
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	12,834,672	1,552,240	14,386,912	12,834,672	1,064,759	13,899,431	0	487,481	487,481
<b>TOTAL INTANGIBLE PLANT</b>			<b>16,028,444</b>	<b>279,949,560</b>	<b>295,978,004</b>	<b>15,995,710</b>	<b>188,930,062</b>	<b>204,925,772</b>	<b>32,734</b>	<b>91,019,498</b>	<b>91,052,232</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	3,578,439	3,578,439	0	2,339,941	2,339,941	0	1,238,498	1,238,498
1	311XXX	Structures & Improvements	41,595,696	97,830,436	139,426,132	27,182,869	63,971,322	91,154,191	14,412,827	33,859,114	48,271,941
1	312000	Boiler Plant	54,541,977	134,410,014	188,951,991	35,643,782	87,890,708	123,534,490	18,898,195	46,519,306	65,417,501
1	313000	Generators	2,730	4,231	6,961	1,772	2,767	4,539	958	1,464	2,422
1	314000	Turbogenerator Units	14,469,532	42,519,063	56,988,595	9,455,210	27,803,215	37,258,425	5,014,322	14,715,848	19,730,170
1	315000	Accessory Electric Equipment	6,478,043	22,927,816	29,405,859	4,233,437	14,992,499	19,225,936	2,244,606	7,935,317	10,179,923
1	316000	Miscellaneous Power Plant Equipment	5,288,055	11,770,205	17,058,260	3,455,751	7,696,537	11,152,288	1,832,304	4,073,668	5,905,972
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>122,376,033</b>	<b>313,040,204</b>	<b>435,416,237</b>	<b>79,972,821</b>	<b>204,696,989</b>	<b>284,669,810</b>	<b>42,403,212</b>	<b>108,343,215</b>	<b>150,746,427</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	63,672,841	63,672,841	0	41,635,671	41,635,671	0	22,037,170	22,037,170
1	331XXX	Structures & Improvements	0	87,874,973	87,874,973	0	57,461,445	57,461,445	0	30,413,528	30,413,528
1	332XXX	Reservoirs, Dams, & Waterways	0	192,729,299	192,729,299	0	126,025,689	126,025,689	0	66,703,610	66,703,610
1	333000	Waterwheels, Turbines, & Generators	0	234,352,907	234,352,907	0	153,243,366	153,243,366	0	81,109,541	81,109,541
1	334000	Accessory Electric Equipment	0	67,773,719	67,773,719	0	44,317,235	44,317,235	0	23,456,484	23,456,484
1	335XXX	Miscellaneous Power Plant Equipment	0	14,171,046	14,171,046	0	9,266,447	9,266,447	0	4,904,599	4,904,599
1	336000	Roads, Railroads, & Bridges	0	4,241,725	4,241,725	0	2,773,664	2,773,664	0	1,468,061	1,468,061
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>664,816,510</b>	<b>664,816,510</b>	<b>0</b>	<b>434,723,517</b>	<b>434,723,517</b>	<b>0</b>	<b>230,092,993</b>	<b>230,092,993</b>
<b>OTHER PRODUCTION PLANT:</b>											
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	17,124,775	17,124,775	0	11,197,890	11,197,890	0	5,926,885	5,926,885
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,496	21,387,496	0	13,985,284	13,985,284	0	7,402,212	7,402,212
1	343000	Prime Movers	0	23,569,937	23,569,937	0	15,412,382	15,412,382	0	8,157,555	8,157,555
1	344000	Generators	0	219,399,968	219,399,968	0	143,465,639	143,465,639	0	75,934,329	75,934,329
1	344010	Generators - Solar	0	159,974	159,974	0	104,607	104,607	0	55,367	55,367
1	345000	Accessory Electric Equipment	0	22,144,801	22,144,801	0	14,480,485	14,480,485	0	7,664,316	7,664,316
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	1,728,953	1,728,953	0	1,130,562	1,130,562	0	598,391	598,391
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>306,454,282</b>	<b>306,454,282</b>	<b>0</b>	<b>200,390,454</b>	<b>200,390,454</b>	<b>0</b>	<b>106,063,828</b>	<b>106,063,828</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>122,376,033</b>	<b>1,284,310,996</b>	<b>1,406,687,029</b>	<b>79,972,821</b>	<b>839,810,960</b>	<b>919,783,781</b>	<b>42,403,212</b>	<b>444,500,036</b>	<b>486,903,248</b>

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>TRANSMISSION PLANT:</b>									
1	350XXX	Land & Land Rights	235,634	28,592,471	28,828,105	153,987	18,696,617	18,850,604	81,647	9,895,854	9,977,501
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	83	25,975,467	25,975,550	52	16,985,358	16,985,410	31	8,990,109	8,990,140
1	353XXX	Station Equipment	4,451,016	264,865,854	269,316,870	2,908,746	173,195,782	176,104,528	1,542,270	91,670,072	93,212,342
1	354000	Towers & Fixtures	5,997,464	11,218,804	17,216,268	3,919,343	7,335,976	11,255,319	2,078,121	3,882,828	5,960,949
1	355000	Poles & Fixtures	2,032	261,647,605	261,649,637	1,328	171,091,369	171,092,697	704	90,556,236	90,556,940
1	356000	Overhead Conductors & Devices	4,696,138	142,860,286	147,556,424	3,068,928	93,416,341	96,485,269	1,627,210	49,443,945	51,071,155
1	357000	Underground Conduit	0	3,078,040	3,078,040	0	2,012,730	2,012,730	0	1,065,310	1,065,310
1	358000	Underground Conductors & Devices	0	2,426,700	2,426,700	0	1,586,819	1,586,819	0	839,881	839,881
1	359000	Roads & Trails	29,562	2,059,579	2,089,141	19,319	1,346,759	1,366,078	10,243	712,820	723,063
		<b>TOTAL TRANSMISSION PLANT</b>	<b>15,411,929</b>	<b>742,724,806</b>	<b>758,136,735</b>	<b>10,071,703</b>	<b>485,667,751</b>	<b>495,739,454</b>	<b>5,340,226</b>	<b>257,057,055</b>	<b>262,397,281</b>
		<b>DISTRIBUTION PLANT:</b>									
99	360200	Land & Land Rights	7,658,370	0	7,658,370	6,187,816	0	6,187,816	1,470,554	0	1,470,554
99	360400	Land Easements	2,623,846	0	2,623,846	384,127	0	384,127	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	33,660,556	0	33,660,556	26,922,844	0	26,922,844	6,737,712	0	6,737,712
3	362000	Station Equipment	135,239,153	3,055,953	138,295,106	90,326,929	2,070,255	92,397,184	44,912,224	985,698	45,897,922
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	412,007,487	0	412,007,487	267,308,890	0	267,308,890	144,698,597	0	144,698,597
99	365000	Overhead Conductors & Devices	268,875,169	0	268,875,169	171,537,103	0	171,537,103	97,338,066	0	97,338,066
99	366000	Underground Conduit	119,504,042	0	119,504,042	78,484,462	0	78,484,462	41,019,580	0	41,019,580
99	367000	Underground Conductors & Devices	210,101,174	0	210,101,174	139,223,629	0	139,223,629	70,877,545	0	70,877,545
99	368000	Line Transformers	271,422,384	0	271,422,384	187,210,229	0	187,210,229	84,212,155	0	84,212,155
99	369XXX	Services	174,248,280	0	174,248,280	114,530,625	0	114,530,625	59,717,655	0	59,717,655
99	371XXX	Installations on Customers' Premises	1,545,235	0	1,545,235	1,545,235	0	1,545,235	0	0	0
99	370XXX	Meters	59,962,252	0	59,962,252	36,871,872	0	36,871,872	23,090,380	0	23,090,380
99	373XXX	Street Light & Signal Systems	63,135,983	0	63,135,983	41,061,985	0	41,061,985	22,073,998	0	22,073,998
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,762,949,626</b>	<b>3,055,953</b>	<b>1,766,005,579</b>	<b>1,164,193,591</b>	<b>2,070,255</b>	<b>1,166,263,846</b>	<b>598,756,035</b>	<b>985,698</b>	<b>599,741,733</b>
		<b>GENERAL PLANT: (From Report C-GPL)</b>									
4	389XXX	Land & Land Rights	1,531,316	7,499,294	9,030,610	828,557	5,144,141	5,972,698	702,759	2,355,153	3,057,912
4	390XXX	Structures & Improvements	17,762,351	91,497,751	109,260,102	9,372,906	62,762,882	72,135,788	8,389,445	28,734,869	37,124,314
4	391XXX	Office Furniture & Equipment	4,391,029	58,961,840	63,352,869	4,332,817	40,444,874	44,777,691	58,212	18,516,966	18,575,178
4	392XXX	Transportation Equipment	34,539,367	22,448,451	56,987,818	24,347,679	15,398,515	39,746,194	10,191,688	7,049,936	17,241,624
4	393000	Stores Equipment	428,089	3,819,773	4,247,862	252,629	2,620,173	2,872,802	175,460	1,199,600	1,375,060
4	394000	Tools, Shop & Garage Equipment	1,714,612	13,990,114	15,704,726	741,118	9,596,519	10,337,637	973,494	4,393,595	5,367,089
4	394100	Electric Charging Stations	0	114,548	114,548	0	78,574	78,574	0	35,974	35,974
4	395XXX	Laboratory Equipment	354,707	2,103,530	2,458,237	340,363	1,442,916	1,783,279	14,344	660,614	674,958
4	396XXX	Power Operated Equipment	24,225,054	9,394,655	33,619,709	14,388,610	6,444,264	20,832,874	9,836,444	2,950,391	12,786,835
4	397XXX	Communications Equipment	26,710,676	85,679,937	112,390,613	16,888,415	58,772,153	75,660,568	9,822,261	26,907,784	36,730,045
4	398000	Miscellaneous Equipment	13,522	558,643	572,165	0	383,201	383,201	13,522	175,442	188,964
		<b>TOTAL GENERAL PLANT</b>	<b>111,670,723</b>	<b>296,068,536</b>	<b>407,739,259</b>	<b>71,493,094</b>	<b>203,088,212</b>	<b>274,581,306</b>	<b>40,177,629</b>	<b>92,980,324</b>	<b>133,157,953</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>2,028,436,755</b>	<b>2,606,109,851</b>	<b>4,634,546,606</b>	<b>1,341,726,919</b>	<b>1,719,567,240</b>	<b>3,061,294,159</b>	<b>686,709,836</b>	<b>886,542,611</b>	<b>1,573,252,447</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(89,630,033)	(217,254,213)	(306,884,246)	(58,457,857)	(142,062,530)	(200,520,387)	(31,172,176)	(75,191,683)	(106,363,859)
E-ADEP		Hydro Production Plant	0	(137,731,289)	(137,731,289)	0	(90,062,490)	(90,062,490)	0	(47,668,799)	(47,668,799)
E-ADEP		Other Production Plant	0	(130,078,425)	(130,078,425)	0	(85,058,282)	(85,058,282)	0	(45,020,143)	(45,020,143)
E-ADEP		Transmission Plant	(8,668,144)	(211,769,218)	(220,437,362)	(5,624,234)	(138,475,892)	(144,100,126)	(3,043,910)	(73,293,326)	(76,337,236)
E-ADEP		Distribution Plant	(573,097,801)	(192,627)	(573,290,428)	(352,738,827)	(130,495)	(352,869,322)	(220,358,974)	(62,132)	(220,421,106)
E-ADEP		General Plant	(39,818,101)	(101,429,481)	(141,247,582)	(24,211,881)	(69,575,552)	(93,787,433)	(15,606,220)	(31,853,929)	(47,460,149)
TOTAL ACCUMULATED DEPRECIATION			(711,214,079)	(798,455,253)	(1,509,669,332)	(441,032,799)	(525,365,241)	(966,398,040)	(270,181,280)	(273,090,012)	(543,271,292)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,019,389)	(14,019,389)	0	(9,167,278)	(9,167,278)	0	(4,852,111)	(4,852,111)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(265,623)	0	(265,623)	(265,623)	0	(265,623)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,389,409)	(2,389,409)	0	(1,636,317)	(1,636,317)	0	(753,092)	(753,092)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,170,669)	(54,333,548)	(57,504,217)	(3,147,130)	(37,270,098)	(40,417,228)	(23,539)	(17,063,450)	(17,086,989)
E-AAAMT		General Plant - 390200, 396200	0	(152,905)	(152,905)	0	(104,885)	(104,885)	0	(48,020)	(48,020)
TOTAL ACCUMULATED AMORTIZATION			(3,436,292)	(70,895,251)	(74,331,543)	(3,412,753)	(48,178,578)	(51,591,331)	(23,539)	(22,716,673)	(22,740,212)
TOTAL ACCUMULATED DEPR/AMORT			(714,650,371)	(869,350,504)	(1,584,000,875)	(444,445,552)	(573,543,819)	(1,017,989,371)	(270,204,819)	(295,806,685)	(566,011,504)
NET ELECTRIC UTILITY PLANT before ADFIT			1,313,786,384	1,736,759,347	3,050,545,731	897,281,367	1,146,023,421	2,043,304,788	416,505,017	590,735,926	1,007,240,943
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	72,840	72,840	0	47,630	47,630	0	25,210	25,210
12		ADFIT - Electric Plant In Service (282900)	0	(549,302,919)	(549,302,919)	0	(367,934,081)	(367,934,081)	0	(181,368,838)	(181,368,838)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(62,651,672)	(62,651,672)	0	(42,975,914)	(42,975,914)	0	(19,675,758)	(19,675,758)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(645,794)	(645,794)	0	(442,982)	(442,982)	0	(202,812)	(202,812)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(182,797)	(182,797)	0	(125,390)	(125,390)	0	(57,407)	(57,407)
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	(6,474,822)	(6,474,822)	0	(4,233,886)	(4,233,886)	0	(2,240,936)	(2,240,936)
1		ADFIT - CDA Settlement Costs (283333)	0	250,382	250,382	0	163,725	163,725	0	86,657	86,657
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,306,869)	(1,306,869)	0	(875,367)	(875,367)	0	(431,502)	(431,502)
TOTAL ACCUMULATED DFIT			0	(620,241,651)	(620,241,651)	0	(416,376,265)	(416,376,265)	0	(203,865,386)	(203,865,386)
NET ELECTRIC UTILITY PLANT			1,313,786,384	1,116,517,696	2,430,304,080	897,281,367	729,647,156	1,626,928,523	416,505,017	386,870,540	803,375,557

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.745%	32.255%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	66.982%	33.018%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,313,786,384	1,116,517,696	2,430,304,080	897,281,367	729,647,156	1,626,928,523	416,505,017	386,870,540	803,375,557	
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)	349,992	911,476	1,261,468	317,588	625,227	942,815	32,404	286,249	318,653	
4	Accumulated Amortization - AFUDC (182318)	(10,255)	(36,901)	(47,156)	(9,561)	(25,312)	(34,873)	(694)	(11,589)	(12,283)	
99	Colstrip 3 AFUDC Reallocation	0	0	0	(129,451)	0	(129,451)	129,451	0	129,451	
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)	(3,186,008)	0	(3,186,008)	(1,021,061)	0	(1,021,061)	(2,164,947)	0	(2,164,947)	
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)	1,785,968	0	1,785,968	0	0	0	1,785,968	0	1,785,968	
99	ADFIT - Boulder Park Disallowed (190040)	170,946	0	170,946	0	0	0	170,946	0	170,946	
99	Investment in WNP3 Exchange Power (124900, 12493C)	1,224,623	0	1,224,623	1,224,623	0	1,224,623	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(220,140)	0	(220,140)	(220,140)	0	(220,140)	0	0	0	
99	CDA Lake Settlement - WA (182382)	266,207	0	266,207	266,207	0	266,207	0	0	0	
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(479,988)	0	(479,988)	(479,988)	0	(479,988)	0	0	0	
99	CDA Lake Settlement - ID (186382)	49,044	0	49,044	0	0	0	49,044	0	49,044	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(66,203)	0	(66,203)	(55,904)	0	(55,904)	(10,299)	0	(10,299)	
99	CDA CDR Fund - Direct (182324)	19,364	0	19,364	19,364	0	19,364	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	136,822	0	136,822	127,644	0	127,644	9,178	0	9,178	
99	ADFIT - Spokane River Relicensing (283322)	(28,718)	0	(28,718)	(26,794)	0	(26,794)	(1,924)	0	(1,924)	
99	Spokane River PM&Es (182323)	123,796	0	123,796	81,053	0	81,053	42,743	0	42,743	
99	ADFIT - Spokane River PM&Es (283323)	(26,012)	0	(26,012)	(17,036)	0	(17,036)	(8,976)	0	(8,976)	
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)	(2,139,821)	64	(2,139,757)	(998,608)	44	(998,564)	(1,141,213)	20	(1,141,193)	
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)	(1,817,099)	0	(1,817,099)	0	0	0	(1,817,099)	0	(1,817,099)	
99	Colstrip-Regulatory Asset (182327)	356,829	0	356,829	0	0	0	356,829	0	356,829	
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0	
99	Colstrip-Plant Adjustment ADFIT (190027)	474,531	0	474,531	0	0	0	474,531	0	474,531	
99	Colstrip Reg Asset ADFIT (283376)	(55,009)	0	(55,009)	0	0	0	(55,009)	0	(55,009)	
99	Colstrip ARO (317000P)	1,001,733	0	1,001,733	0	0	0	1,001,733	0	1,001,733	
99	Colstrip ARO A/D (317000A)	(70,781)	0	(70,781)	0	0	0	(70,781)	0	(70,781)	
99	Colstrip ARO Liability (230027)	(1,164,347)	0	(1,164,347)	0	0	0	(1,164,347)	0	(1,164,347)	
99	Colstrip ARO ADFIT (190376)	244,513	0	244,513	0	0	0	244,513	0	244,513	
99	Colstrip ARO ADFIT (283377)	(189,504)	0	(189,504)	0	0	0	(189,504)	0	(189,504)	
99	Customer Deposits (235199)	(1,971,409)	0	(1,971,409)	(1,971,409)	0	(1,971,409)	0	0	0	
C-WKC	Working Capital	72,572,653	0	72,572,653	48,885,334	0	48,885,334	23,687,319	0	23,687,319	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	67,722,346	874,639	68,596,985	47,097,107	599,959	47,697,066	20,625,239	274,680	20,899,919	
	NET RATE BASE	1,381,508,730	1,117,392,335	2,498,901,065	944,378,474	730,247,115	1,674,625,589	437,130,256	387,145,220	824,275,476	

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	6,162,950	6,162,950				6,162,950		4,029,953	4,029,953		2,132,997	2,132,997
	Steam (ED-ID)	1,754,894	1,754,894		1,754,894		1,754,894				1,754,894		1,754,894
	Steam (ED-WA)	1,721,672	1,721,672		1,721,672		1,721,672	1,721,672		1,721,672			
1	Hydro (ED-AN)	13,176,097	13,176,097				13,176,097		8,615,850	8,615,850		4,560,247	4,560,247
1	Other (ED-AN)	10,270,014	10,270,014				10,270,014		6,715,562	6,715,562		3,554,452	3,554,452
<b>Total Electric Production</b>		<b>33,085,627</b>	<b>33,085,627</b>				<b>33,085,627</b>		<b>19,361,365</b>	<b>19,361,365</b>		<b>10,247,696</b>	<b>10,247,696</b>
<b>Electric Transmission</b>													
1	ED-AN	13,911,246	13,911,246				13,911,246		9,096,564	9,096,564		4,814,682	4,814,682
	ED-ID	408,374	408,374		408,374		408,374				408,374		408,374
	ED-WA	210,367	210,367		210,367		210,367	210,367		210,367			
<b>Total Electric Transmissic</b>		<b>14,529,987</b>	<b>14,529,987</b>				<b>14,529,987</b>		<b>9,096,564</b>	<b>9,096,564</b>		<b>4,814,682</b>	<b>4,814,682</b>
<b>Electric Distribution</b>													
3	ED-AN	65,596	65,596				65,596		44,438	44,438		21,158	21,158
	ED-ID	17,366,070	17,366,070		17,366,070		17,366,070				17,366,070		17,366,070
	ED-WA	31,780,378	31,780,378		31,780,378		31,780,378	31,780,378		31,780,378			
<b>Total Electric Distribution</b>		<b>49,212,044</b>	<b>49,212,044</b>				<b>49,212,044</b>		<b>44,438</b>	<b>44,438</b>		<b>21,158</b>	<b>21,158</b>
<b>Gas Underground Storage</b>													
	GD-AN	827,756		827,756									
	GD-OR	128,047			128,047								
<b>Total Gas Underground St</b>		<b>955,803</b>		<b>827,756</b>	<b>128,047</b>								
<b>Gas Distribution</b>													
	GD-AN	59,048		59,048									
	GD-ID	5,806,404		5,806,404									
	GD-WA	12,198,327		12,198,327									
	GD-OR	8,322,701			8,322,701								
<b>Total Gas Distribution</b>		<b>26,386,480</b>		<b>18,063,779</b>	<b>8,322,701</b>								
<b>General Plant</b>													
4	ED-AN	2,586,519	2,586,519				2,586,519		1,774,223	1,774,223		812,296	812,296
	ED-ID	354,156	354,156		354,156		354,156				354,156		354,156
	ED-WA	657,587	657,587		657,587		657,587	657,587		657,587			
7,4	CD-AA	22,207,163	15,673,371	4,555,356	1,978,436		15,673,371		10,751,149	10,751,149		4,922,222	4,922,222
9,4	CD-AN	999,567	778,393	221,174			778,393		533,939	533,939		244,454	244,454
9	CD-ID	397,967	309,909	88,058			309,909				309,909		309,909
9	CD-WA	1,516,800	1,181,178	335,622			1,181,178				1,181,178		
8	GD-AA	369,422		257,768	111,654								
	GD-AN	28,837		28,837									
	GD-ID	29,451		29,451									
	GD-WA	953,586		953,586									
	GD-OR	203,144			203,144								
<b>Total General Plant</b>		<b>30,304,199</b>	<b>21,541,113</b>	<b>6,469,852</b>	<b>2,293,234</b>		<b>21,541,113</b>		<b>13,059,311</b>	<b>13,059,311</b>		<b>5,978,972</b>	<b>5,978,972</b>
<b>Total Depreciation Expens</b>		<b>154,474,140</b>	<b>118,368,771</b>	<b>25,361,387</b>	<b>10,743,982</b>		<b>118,368,771</b>		<b>41,561,678</b>	<b>41,561,678</b>		<b>20,162,508</b>	<b>20,162,508</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.745%	32.255%
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:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
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 (303000)	ED-AN	235,274	235,274		235,274	235,274		153,846	153,846		81,428	81,428	
<b>Total Production/Transmission</b>			<b>1,153,674</b>	<b>1,153,674</b>		<b>1,153,674</b>	<b>1,153,674</b>		<b>754,388</b>	<b>754,388</b>		<b>399,286</b>	<b>399,286</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	7,560	7,560		7,560	7,560		7,560	7,560				
<b>Total Distribution</b>			<b>31,713</b>	<b>31,713</b>		<b>31,713</b>	<b>31,713</b>		<b>31,713</b>	<b>31,713</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	737,139	520,258	151,209	65,672				356,871	356,871		163,387	
9,1		CD-AN	9,729	7,576	2,153		520,258	520,258		4,954	4,954		2,622	
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>794,740</b>	<b>527,834</b>	<b>193,166</b>	<b>73,740</b>		<b>527,834</b>	<b>527,834</b>		<b>361,825</b>	<b>361,825</b>		<b>166,009</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	28,360,680	20,016,401	5,817,626	2,526,653		20,016,401	20,016,401		13,730,250	13,730,250		6,286,151
9,4		CD-AN	61,546	47,928	13,618		47,928	47,928		32,876	32,876		15,052	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	3,314,646	2,581,214	733,432		2,581,214	2,581,214	2,581,214		2,581,214		0	
4		ED-AN	2,587,690	2,587,690			2,587,690	2,587,690		1,775,026	1,775,026		812,664	
		ED-ID	0	0			0	0				0	0	
		ED-WA	366,933	366,933			366,933	366,933	366,933		366,933			
8		GD-AA	136,328		95,124	41,204								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>34,835,695</b>	<b>25,606,296</b>	<b>6,661,542</b>	<b>2,567,857</b>		<b>2,954,277</b>	<b>22,652,019</b>	<b>25,606,296</b>		<b>2,948,147</b>	<b>15,538,152</b>	<b>18,486,299</b>
<b>Gas Underground Storage</b>														
		GD-AN	0		0									
<b>Total Gas Underground Storage</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	0	0	0	0		0	0		0	0	0	
4		ED-AN	47,786	47,786			47,786	47,786		32,779	32,779		15,007	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>47,786</b>	<b>47,786</b>	<b>0</b>	<b>0</b>		<b>47,786</b>	<b>47,786</b>		<b>32,779</b>	<b>32,779</b>		<b>15,007</b>
<b>Total Amortization Expense</b>			<b>36,863,608</b>	<b>27,367,303</b>	<b>6,854,708</b>	<b>2,641,597</b>		<b>2,985,990</b>	<b>24,381,313</b>	<b>27,367,303</b>		<b>2,979,860</b>	<b>16,687,144</b>	<b>19,667,004</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission 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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(217,254,213)	(217,254,213)			(217,254,213)	(217,254,213)		(142,062,530)	(142,062,530)		(75,191,683)	(75,191,683)	
	Steam (ED-ID)	(31,172,176)	(31,172,176)		(31,172,176)	(31,172,176)	(31,172,176)				(31,172,176)		(31,172,176)	
	Steam (ED-WA)	(58,457,857)	(58,457,857)		(58,457,857)	(58,457,857)	(58,457,857)	(58,457,857)		(58,457,857)				
1	Hydro (ED-AN)	(137,731,289)	(137,731,289)		(137,731,289)	(137,731,289)	(137,731,289)		(90,062,490)	(90,062,490)		(47,668,799)	(47,668,799)	
1	Other (ED-AN)	(130,078,425)	(130,078,425)		(130,078,425)	(130,078,425)	(130,078,425)		(85,058,282)	(85,058,282)		(45,020,143)	(45,020,143)	
<b>Total Electric Production</b>		<b>(574,693,960)</b>	<b>(574,693,960)</b>		<b>(89,630,033)</b>	<b>(485,063,927)</b>	<b>(574,693,960)</b>		<b>(58,457,857)</b>	<b>(317,183,302)</b>	<b>(375,641,159)</b>	<b>(31,172,176)</b>	<b>(167,880,625)</b>	<b>(199,052,801)</b>
<b>Electric Transmission</b>														
1	ED-AN	(211,769,218)	(211,769,218)			(211,769,218)	(211,769,218)		(138,475,892)	(138,475,892)		(73,293,326)	(73,293,326)	
	ED-ID	(3,043,910)	(3,043,910)		(3,043,910)	(3,043,910)	(3,043,910)				(3,043,910)		(3,043,910)	
	ED-WA	(5,624,234)	(5,624,234)		(5,624,234)	(5,624,234)	(5,624,234)	(5,624,234)		(5,624,234)				
<b>Total Electric Transmissic</b>		<b>(220,437,362)</b>	<b>(220,437,362)</b>		<b>(8,668,144)</b>	<b>(211,769,218)</b>	<b>(220,437,362)</b>		<b>(5,624,234)</b>	<b>(138,475,892)</b>	<b>(144,100,126)</b>	<b>(3,043,910)</b>	<b>(73,293,326)</b>	<b>(76,337,236)</b>
<b>Electric Distribution</b>														
3	ED-AN	(192,627)	(192,627)			(192,627)	(192,627)		(130,495)	(130,495)		(62,132)	(62,132)	
	ED-ID	(220,358,974)	(220,358,974)		(220,358,974)	(220,358,974)	(220,358,974)				(220,358,974)		(220,358,974)	
	ED-WA	(352,738,827)	(352,738,827)		(352,738,827)	(352,738,827)	(352,738,827)	(352,738,827)		(352,738,827)				
<b>Total Electric Distribution</b>		<b>(573,290,428)</b>	<b>(573,290,428)</b>		<b>(573,097,801)</b>	<b>(192,627)</b>	<b>(573,290,428)</b>		<b>(352,738,827)</b>	<b>(130,495)</b>	<b>(352,869,322)</b>	<b>(220,358,974)</b>	<b>(62,132)</b>	<b>(220,421,106)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(1,657,136)	(1,657,136)											
	GD-OR	(1,180,554)		(1,180,554)										
<b>Total Gas Underground St</b>		<b>(1,751,919)</b>		<b>(1,657,136)</b>		<b>(1,180,554)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,802,831)	(1,802,831)											
	GD-ID	(79,869,845)	(79,869,845)											
	GD-WA	(149,371,985)	(149,371,985)											
	GD-OR	(113,074,879)		(113,074,879)										
<b>Total Gas Distribution</b>		<b>(344,119,540)</b>		<b>(231,044,661)</b>		<b>(113,074,879)</b>								
<b>General Plant</b>														
4	ED-AN	(43,168,486)	(43,168,486)			(43,168,486)	(43,168,486)		(29,611,423)	(29,611,423)		(13,557,063)	(13,557,063)	
	ED-ID	(10,761,947)	(10,761,947)		(10,761,947)	(10,761,947)	(10,761,947)				(10,761,947)		(10,761,947)	
	ED-WA	(20,479,039)	(20,479,039)		(20,479,039)	(20,479,039)	(20,479,039)	(20,479,039)		(20,479,039)				
7,4	CD-AA	(69,159,066)	(48,811,086)	(14,186,599)	(6,161,381)	(48,811,086)	(48,811,086)		(33,481,964)	(33,481,964)		(15,329,122)	(15,329,122)	
9,4	CD-AN	(12,135,026)	(9,449,909)	(2,685,117)		(9,449,909)	(9,449,909)		(6,482,165)	(6,482,165)		(2,967,744)	(2,967,744)	
9	CD-ID	(6,220,735)	(4,844,273)	(1,376,462)		(4,844,273)	(4,844,273)				(4,844,273)		(4,844,273)	
9	CD-WA	(4,793,500)	(3,732,842)	(1,060,658)		(3,732,842)	(3,732,842)		(3,732,842)		(3,732,842)			
8	GD-AA	(2,127,531)		(1,484,506)	(643,025)									
	GD-AN	(3,153,524)		(3,153,524)										
	GD-ID	(2,041,772)		(2,041,772)										
	GD-WA	(7,798,447)		(7,798,447)										
	GD-OR	(4,710,508)		(4,710,508)										
<b>Total General Plant</b>		<b>(186,549,581)</b>	<b>(141,247,582)</b>	<b>(33,787,085)</b>	<b>(11,514,914)</b>	<b>(39,818,101)</b>	<b>(101,429,481)</b>	<b>(141,247,582)</b>	<b>(24,211,881)</b>	<b>(69,575,552)</b>	<b>(93,787,433)</b>	<b>(15,606,220)</b>	<b>(31,853,929)</b>	<b>(47,460,149)</b>
<b>Total Accumulated Depr</b>		<b>(1,916,842,790)</b>	<b>(1,509,669,332)</b>	<b>(281,403,111)</b>	<b>(125,770,347)</b>	<b>(711,214,079)</b>	<b>(798,455,253)</b>	<b>(1,509,669,332)</b>	<b>(441,032,799)</b>	<b>(525,365,241)</b>	<b>(966,398,040)</b>	<b>(270,181,280)</b>	<b>(273,090,012)</b>	<b>(543,271,292)</b>

Allocation Ratios:		Electric			Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -														
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	67.745%	32.255%						
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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(12,131,221)	(12,131,221)			(12,131,221)	(12,131,221)		(7,932,605)	(7,932,605)		(4,198,616)	(4,198,616)	
1	Misc Intangible Plt (3030 ED-AN	(1,888,168)	(1,888,168)			(1,888,168)	(1,888,168)		(1,234,673)	(1,234,673)		(653,495)	(653,495)	
<b>Total Production/Transmission</b>		<b>(14,019,389)</b>	<b>(14,019,389)</b>			<b>(14,019,389)</b>	<b>(14,019,389)</b>		<b>(9,167,278)</b>	<b>(9,167,278)</b>		<b>(4,852,111)</b>	<b>(4,852,111)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(221,720)	(221,720)			(221,720)	(221,720)	(221,720)		(221,720)				
	Misc Intangible Plt (3030 ED-WA	(43,903)	(43,903)			(43,903)	(43,903)	(43,903)		(43,903)				
<b>Total Distribution</b>		<b>(265,623)</b>	<b>(265,623)</b>			<b>(265,623)</b>	<b>(265,623)</b>	<b>(265,623)</b>		<b>(265,623)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,266,193)	(2,305,214)	(669,994)	(290,985)		(2,305,214)	(2,305,214)		(1,581,262)	(1,581,262)	(723,952)	(723,952)	
9,1	CD-AN	(108,118)	(84,195)	(23,923)			(84,195)	(84,195)		(55,055)	(55,055)	(29,140)	(29,140)	
	GD-ID	(103,821)		(103,821)										
	GD-WA	(220,296)		(220,296)										
	GD-OR	(98,099)			(98,099)									
<b>Total General Plant - 303000</b>		<b>(3,796,527)</b>	<b>(2,389,409)</b>	<b>(1,018,034)</b>	<b>(389,084)</b>		<b>(2,389,409)</b>	<b>(2,389,409)</b>		<b>(1,636,317)</b>	<b>(1,636,317)</b>	<b>(753,092)</b>	<b>(753,092)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(70,594,519)	(49,824,201)	(14,481,053)	(6,289,265)		(49,824,201)	(49,824,201)		(34,176,911)	(34,176,911)	(15,647,290)	(15,647,290)	
9,4	CD-AN	(35,975)	(28,015)	(7,960)			(28,015)	(28,015)		(19,217)	(19,217)	(8,798)	(8,798)	
9	CD-ID	(30,227)	(23,539)	(6,688)		(23,539)	(23,539)				(23,539)		(23,539)	
9	CD-WA	(1,500,077)	(1,168,155)	(331,922)		(1,168,155)	(1,168,155)	(1,168,155)				0	0	
4	ED-AN	(4,481,332)	(4,481,332)			(4,481,332)	(4,481,332)		(3,073,970)	(3,073,970)		(1,407,362)	(1,407,362)	
	ED-ID	0	0			0	0				0		0	
	ED-WA	(1,978,975)	(1,978,975)			(1,978,975)	(1,978,975)	(1,978,975)		(1,978,975)				
8	GD-AA	(536,140)		(374,097)	(162,043)									
	GD-AN	0		0										
	GD-OR	0			0									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(79,157,245)</b>	<b>(57,504,217)</b>	<b>(15,201,720)</b>	<b>(6,451,308)</b>		<b>(3,170,669)</b>	<b>(54,333,548)</b>	<b>(57,504,217)</b>	<b>(3,147,130)</b>	<b>(37,270,098)</b>	<b>(39,249,073)</b>	<b>(23,539)</b>	<b>(17,063,450)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(10,029)		(10,029)										
<b>Total Gas Underground Storage</b>		<b>(10,029)</b>		<b>(10,029)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9	CD-ID	0	0	0		0	0	0	0	0	0	0	0	
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	
4	ED-AN	(152,905)	(152,905)			(152,905)	(152,905)		(104,885)	(104,885)		(48,020)	(48,020)	
	ED-WA	0	0			0	0		0	0				
	GD-WA	0		0										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(152,905)</b>	<b>(152,905)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(152,905)</b>	<b>(152,905)</b>	<b>0</b>	<b>(104,885)</b>	<b>(104,885)</b>	<b>0</b>	<b>(48,020)</b>	
<b>Total Accumulated Amortization</b>		<b>(97,401,718)</b>	<b>(74,331,543)</b>	<b>(16,229,783)</b>	<b>(6,840,392)</b>		<b>(3,436,292)</b>	<b>(70,895,251)</b>	<b>(74,331,543)</b>	<b>(3,412,753)</b>	<b>(48,178,578)</b>	<b>(50,423,176)</b>	<b>(23,539)</b>	<b>(22,740,212)</b>

Allocation Ratios:

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



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN	500,289	115,236	362,279	22,774	500,289	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,282	0	0	0	0	2,758,282	0	0	0	2,758,282	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	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	0	885,250	
9		CD-WA / ID / AN	1,948,403	713,321	340,480	463,479	1,517,280	202,684	96,745	131,694	431,123	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>15,992,099</b>	<b>828,557</b>	<b>702,759</b>	<b>7,499,293</b>	<b>9,030,609</b>	<b>2,960,966</b>	<b>96,745</b>	<b>2,169,985</b>	<b>5,227,696</b>	<b>848,544</b>	<b>885,250</b>	<b>0</b>	<b>1,733,794</b>	
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	8,335,208	1,105,287	2,581,907	4,648,014	8,335,208	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,291,731	0	0	0	0	19,291,731	0	0	0	19,291,731	0	0	0	0
99		GD-OR / AS	3,755,315	0	0	0	0	0	0	0	0	3,755,315	0	0	3,755,315	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	111,319,207	0	0	78,566,870	78,566,870	0	0	22,834,909	22,834,909	0	9,917,428	0	9,917,428	
9		CD-WA / ID / AN	28,710,881	8,267,619	5,807,539	8,282,867	22,358,025	2,349,179	1,650,166	8,253,511	6,352,856	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>171,412,342</b>	<b>9,372,906</b>	<b>8,389,446</b>	<b>91,497,751</b>	<b>109,260,103</b>	<b>21,640,910</b>	<b>1,650,166</b>	<b>25,188,420</b>	<b>48,479,496</b>	<b>3,755,315</b>	<b>9,917,428</b>	<b>0</b>	<b>13,672,743</b>	
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	2,410,563	457,222	814	1,952,527	2,410,563	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	732,998	0	0	0	0	732,998	0	0	0	732,998	0	0	0	0
99		GD-OR / AS	1,846	0	0	0	0	0	0	0	0	1,846	0	0	1,846	
8		GD-AA	326,354	0	0	0	0	0	0	227,717	227,717	0	98,637	0	98,637	
7		CD-AA	80,547,032	0	0	56,848,484	56,848,484	0	0	16,522,613	16,522,613	0	7,175,935	0	7,175,935	
9		CD-WA / ID / AN	5,257,049	3,875,595	57,398	160,829	4,093,822	1,101,220	16,309	45,698	1,163,227	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>89,275,842</b>	<b>4,332,817</b>	<b>58,212</b>	<b>58,961,840</b>	<b>63,352,869</b>	<b>1,834,218</b>	<b>16,309</b>	<b>16,796,028</b>	<b>18,646,555</b>	<b>1,846</b>	<b>7,274,572</b>	<b>0</b>	<b>7,276,418</b>	
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	46,686,937	22,373,737	9,410,994	14,902,206	46,686,937	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,615,637	0	0	0	0	9,274,450	2,540,210	1,800,977	13,615,637	0	0	0	0	
99		GD-OR / AS	3,882,456	0	0	0	0	0	0	0	0	3,882,456	0	0	3,882,456	
8		GD-AA	44,663	0	0	0	0	0	0	31,164	31,164	0	13,499	0	13,499	
7		CD-AA	7,301,042	0	0	5,152,929	5,152,929	0	0	1,497,663	1,497,663	0	650,450	0	650,450	
9		CD-WA / ID / AN	6,610,701	1,973,941	780,694	2,393,316	5,147,951	560,880	221,828	680,042	1,462,750	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,141,436</b>	<b>24,347,678</b>	<b>10,191,688</b>	<b>22,448,451</b>	<b>56,987,817</b>	<b>9,835,330</b>	<b>2,762,038</b>	<b>4,009,846</b>	<b>16,607,214</b>	<b>3,882,456</b>	<b>663,949</b>	<b>0</b>	<b>4,546,405</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,696	4,536	6,227	380,933	391,696	0	0	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	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,951,865	248,093	169,233	3,438,840	3,856,166	70,494	48,086	977,119	1,095,699	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,456,363</b>	<b>252,629</b>	<b>175,460</b>	<b>3,819,773</b>	<b>4,247,862</b>	<b>158,654</b>	<b>48,086</b>	<b>977,119</b>	<b>1,183,859</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,510,933	730,785	216,833	4,563,315	5,510,933	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,501,347	0	0	0	0	1,832,809	284,586	383,952	2,501,347	0	0	0	
99		GD-OR / AS	863,220	0	0	0	0	0	0	0	863,220	0	0	863,220	
8		GD-AA	4,871,844	0	0	0	0	0	0	3,399,378	3,399,378	0	1,472,466	1,472,466	
7		CD-AA	13,166,498	0	0	9,292,651	9,292,651	0	0	2,700,844	2,700,844	0	1,173,003	1,173,003	
9		CD-WA / ID / AN	1,157,193	10,333	756,661	134,147	901,141	2,936	214,999	38,117	256,052	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>28,071,035</b>	<b>741,118</b>	<b>973,494</b>	<b>13,990,113</b>	<b>15,704,725</b>	<b>1,835,745</b>	<b>499,585</b>	<b>6,522,291</b>	<b>8,857,621</b>	<b>863,220</b>	<b>2,645,469</b>	<b>3,508,689</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	114,547	0	0	114,547	114,547	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>114,547</b>	<b>0</b>	<b>0</b>	<b>114,547</b>	<b>114,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,430,238	340,363	14,344	1,075,531	1,430,238	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	119,935	0	0	0	0	25,580	0	94,355	119,935	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	0	40,917	
8		GD-AA	188,720	0	0	0	0	0	0	131,681	131,681	0	57,039	57,039	
7		CD-AA	1,455,628	0	0	1,027,353	1,027,353	0	0	298,593	298,593	0	129,682	129,682	
9		CD-WA / ID / AN	830	0	0	646	646	0	0	184	184	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,236,268</b>	<b>340,363</b>	<b>14,344</b>	<b>2,103,530</b>	<b>2,458,237</b>	<b>25,580</b>	<b>0</b>	<b>524,813</b>	<b>550,393</b>	<b>40,917</b>	<b>186,721</b>	<b>227,638</b>	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	32,183,530	14,136,236	9,496,370	8,550,924	32,183,530	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,365,287	252,374	340,074	470,742	1,063,190	71,710	96,629	133,758	302,097	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,173,699</b>	<b>14,388,610</b>	<b>9,836,444</b>	<b>9,394,656</b>	<b>33,619,710</b>	<b>2,456,005</b>	<b>944,314</b>	<b>1,062,754</b>	<b>4,463,073</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,896,940	11,869,513	6,888,219	41,139,208	59,896,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,199,045	0	0	0	0	787,333	411,712	0	1,199,045	0	0	0
99		GD-OR / AS	1,162,479	0	0	0	0	0	0	0	0	1,162,479	0	1,162,479
8		GD-AA	920,502	0	0	0	0	0	0	642,289	642,289	0	278,213	278,213
7		CD-AA	53,710,612	0	0	37,907,876	37,907,876	0	0	11,017,658	11,017,658	0	4,785,078	4,785,078
9		CD-WA/ ID / AN	18,730,236	5,018,902	2,934,042	6,632,853	14,585,797	1,426,081	833,685	1,884,673	4,144,439	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>135,619,814</b>	<b>16,888,415</b>	<b>9,822,261</b>	<b>85,679,937</b>	<b>112,390,613</b>	<b>2,213,414</b>	<b>1,245,397</b>	<b>13,544,620</b>	<b>17,003,431</b>	<b>1,162,479</b>	<b>5,063,291</b>	<b>6,225,770</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	178,002	0	6,846	171,156	178,002	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	549,021	0	0	387,488	387,488	0	0	112,621	112,621	0	48,912	48,912
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>737,963</b>	<b>0</b>	<b>13,522</b>	<b>558,644</b>	<b>572,166</b>	<b>0</b>	<b>1,897</b>	<b>112,621</b>	<b>114,518</b>	<b>2,367</b>	<b>48,912</b>	<b>51,279</b>
		<b>TOTAL GENERAL PLANT</b>	<b>566,231,408</b>	<b>71,493,093</b>	<b>40,177,630</b>	<b>296,068,535</b>	<b>407,739,258</b>	<b>42,960,822</b>	<b>7,264,537</b>	<b>70,908,497</b>	<b>121,133,856</b>	<b>10,625,620</b>	<b>26,732,674</b>	<b>37,358,294</b>

ALLOCATION RATIOS:

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,887,983	412,890	0	10,475,093	10,887,983	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,057,080	0	0	7,803,866	7,803,866	0	0	2,268,139	2,268,139	0	985,075	985,075
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>24,367,443</b>	<b>412,890</b>	<b>0</b>	<b>18,430,078</b>	<b>18,842,968</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,311,078</b>	<b>4,113,277</b>	<b>426,123</b>	<b>985,075</b>	<b>1,411,198</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,136,515	2,145,444	0	12,991,071	15,136,515	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	689,789	0	0	0	0	0	0	481,307	481,307	0	208,482	208,482
7		CD-AA	95,208,764	0	0	67,196,441	67,196,441	0	0	19,530,174	19,530,174	0	8,482,149	8,482,149
9		CD-WA / ID / AN	334,131	0	32,734	227,464	260,198	0	9,301	64,632	73,933	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>111,369,199</b>	<b>2,145,444</b>	<b>32,734</b>	<b>80,414,976</b>	<b>82,593,154</b>	<b>0</b>	<b>9,301</b>	<b>20,076,113</b>	<b>20,085,414</b>	<b>0</b>	<b>8,690,631</b>	<b>8,690,631</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,193,287	0	0	842,198	842,198	0	0	244,779	244,779	0	106,310	106,310
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,193,287</b>	<b>0</b>	<b>0</b>	<b>842,198</b>	<b>842,198</b>	<b>0</b>	<b>0</b>	<b>244,779</b>	<b>244,779</b>	<b>0</b>	<b>106,310</b>	<b>106,310</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,199,326	0	0	1,552,240	1,552,240	0	0	451,148	451,148	0	195,938	195,938	0
9		CD-WA / ID / AN	16,481,543	12,834,672	0	12,834,672	12,834,672	3,646,871	0	3,646,871	3,646,871	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,680,869</b>	<b>12,834,672</b>	<b>0</b>	<b>1,552,240</b>	<b>14,386,912</b>	<b>3,646,871</b>	<b>0</b>	<b>451,148</b>	<b>4,098,019</b>	<b>0</b>	<b>195,938</b>	<b>195,938</b>	<b>0</b>
		<b>TOTAL</b>	<b>286,771,511</b>	<b>15,393,006</b>	<b>32,734</b>	<b>193,810,100</b>	<b>209,235,840</b>	<b>4,669,465</b>	<b>788,906</b>	<b>49,988,115</b>	<b>55,446,486</b>	<b>426,123</b>	<b>21,663,062</b>	<b>22,089,185</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(87,919,010)	(62,051,479)	(18,034,826)	(7,832,705)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(770,733)	(600,193)	(170,540)	0
7	282919	CD-AA	(915,007)	(645,794)	(187,695)	(81,518)
7	283750	CD-AA	(259,000)	(182,797)	(53,129)	(23,074)
		Total	<u>(89,863,750)</u>	<u>(63,480,263)</u>	<u>(18,446,190)</u>	<u>(7,937,297)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
**C-WKC-12A**

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,556,465	3,556,465	0	0	0	0	3,556,465
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	829	829	0	0	0	0	829
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,272)	(3,272)	0	0	0	0	(3,272)
7/4	154560 Supply Chain Invoice Price Variance	0	0	15	15	0	0	0	0	15
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,534,180	26,617,174	0	82,151,354	48,885,334	23,687,319	6,648,846	2,929,855	0
<b>TOTAL</b>		<b>55,534,180</b>	<b>26,617,174</b>	<b>3,554,037</b>	<b>85,705,391</b>	<b>48,885,334</b>	<b>23,687,319</b>	<b>6,648,846</b>	<b>2,929,855</b>	<b>3,554,037</b>

ALLOCATION RATIOS:

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

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

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