

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	178,413,962	117,795,071	60,618,891
	Adjustments			
	Adjusted Net Operating Income (Loss)	178,413,962	117,795,071	60,618,891
E-APL	Electric Net Rate Base	2,527,602,927	1,697,417,438	830,185,489
	RATE OF RETURN	7.059%	6.940%	7.302%

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	6-01-2019 thru 06-30-2019	388,682 100.000%	254,825 65.561%	133,857 34.439%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2018 thru 06-30-2019	26,483,118 100.000%	17,979,856 67.892%	8,503,262 32.108%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		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		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	6-01-2019 thru 06-30-2019	1,216,239,467	831,786,705	384,452,762	
				100.000%	68.390%	31.610%	
11		Book Depreciation Percent	07-01-2018 thru 06-30-2019	116,811,751	76,291,101	40,520,650	
				100.000%	65.311%	34.689%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	6-01-2019 thru 06-30-2019	3,082,320,174 100.000%	2,068,844,750 67.120%	1,013,475,424 32.880%
13	E-PLT	Net Electric General Plant Percent	6-01-2019 thru 06-30-2019	271,632,687 100.000%	185,243,067 68.196%	86,389,620 31.804%
14		Net Allocated Schedule M's Percent	07-01-2018 thru 06-30-2019	-85,214,151 100.000%	-57,347,880 67.299%	-27,866,271 32.701%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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	367,845,405	0	367,845,405	249,200,450	0	249,200,450	118,644,955	0	118,644,955
99	442200	Commercial - Firm & Int.	314,776,175	0	314,776,175	224,644,619	0	224,644,619	90,131,556	0	90,131,556
1	442300	Industrial	111,049,484	0	111,049,484	64,371,399	0	64,371,399	46,678,085	0	46,678,085
99	444000	Public Street & Highway Lighting	7,580,965	0	7,580,965	4,901,209	0	4,901,209	2,679,756	0	2,679,756
99	448000	Interdepartmental Revenue	1,447,545	0	1,447,545	1,175,044	0	1,175,044	272,501	0	272,501
99	499XXX	Unbilled Revenue	319,553	0	319,553	402,392	0	402,392	(82,839)	0	(82,839)
		TOTAL SALES TO ULTIMATE CUSTOMERS	803,019,127	0	803,019,127	544,695,113	0	544,695,113	258,324,014	0	258,324,014
1	447XXX	Sales for Resale	0	78,030,968	78,030,968	0	51,024,450	51,024,450	0	27,006,518	27,006,518
		TOTAL SALES OF ELECTRICITY	803,019,127	78,030,968	881,050,095	544,695,113	51,024,450	595,719,563	258,324,014	27,006,518	285,330,532
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	295,380	0	295,380	167,676	0	167,676	127,704	0	127,704
1	453000	Sales of Water & Water Power	0	558,500	558,500	0	365,203	365,203	0	193,297	193,297
1	454000	Rent from Electric Property	2,805,000	93,542	2,898,542	1,634,809	61,167	1,695,976	1,170,191	32,375	1,202,566
1	454100	Rent from Trnsmmission Joint Use	39,580	0	39,580	18,569	0	18,569	21,011	0	21,011
1	456XXX	Other Electric Revenues	7,249,179	84,769,531	92,018,710	6,053,360	55,430,796	61,484,156	1,195,819	29,338,735	30,534,554
		TOTAL OTHER OPERATING REVENUE	9,872,988	85,421,573	95,294,561	7,407,986	55,857,166	63,265,152	2,465,002	29,564,407	32,029,409
		TOTAL ELECTRIC REVENUE	812,892,115	163,452,541	976,344,656	552,103,099	106,881,616	658,984,715	260,789,016	56,570,925	317,359,941

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	50000	Supervision & Engineering	0	439,034	439,034	0	287,084	287,084	0	151,950	151,950
1	501XXX	Fuel	0	28,841,581	28,841,581	0	18,859,510	18,859,510	0	9,982,071	9,982,071
1	50200	Steam Expense	0	3,842,321	3,842,321	0	2,512,494	2,512,494	0	1,329,827	1,329,827
1	50500	Electric Expense	0	1,048,875	1,048,875	0	685,859	685,859	0	363,016	363,016
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,312,366	3,312,366	0	2,165,956	2,165,956	0	1,146,410	1,146,410
1	50700	Rent	0	33,921	33,921	0	22,181	22,181	0	11,740	11,740
MAINTENANCE											
1	51000	Supervision & Engineering	0	558,123	558,123	0	364,957	364,957	0	193,166	193,166
1	51100	Structures	0	603,575	603,575	0	394,678	394,678	0	208,897	208,897
1	51200	Boiler Plant	0	5,886,836	5,886,836	0	3,849,402	3,849,402	0	2,037,434	2,037,434
1	51300	Electric Plant	0	1,398,464	1,398,464	0	914,456	914,456	0	484,008	484,008
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,186,966	1,186,966	0	776,157	776,157	0	410,809	410,809
TOTAL STEAM POWER GENERATION EXP			0	47,152,062	47,152,062	0	30,832,734	30,832,734	0	16,319,328	16,319,328
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	53500	Supervision & Engineering	0	3,296,861	3,296,861	0	2,155,817	2,155,817	0	1,141,044	1,141,044
1	53600	Water for Power	0	1,138,352	1,138,352	0	744,368	744,368	0	393,984	393,984
1	53700	Hydraulic Expense	4,512,054	4,653,979	9,166,033	2,959,462	3,043,237	6,002,699	1,552,592	1,610,742	3,163,334
1	53800	Electric Expense	0	7,515,343	7,515,343	0	4,914,283	4,914,283	0	2,601,060	2,601,060
1	53900	Miscellaneous Hydraulic Power Generation Exp	16	1,168,598	1,168,614	0	764,146	764,146	16	404,452	404,468
1	54000	Rent	0	1,446,440	1,446,440	0	945,827	945,827	0	500,613	500,613
1	54010	MT Trust Funds Land Settlement Rents	4,952,199	0	4,952,199	3,237,257	0	3,237,257	1,714,942	0	1,714,942
MAINTENANCE											
1	54100	Supervision & Engineering	0	1,398,318	1,398,318	0	914,360	914,360	0	483,958	483,958
1	54200	Structures	0	537,345	537,345	0	351,370	351,370	0	185,975	185,975
1	54300	Reservoirs, Dams, & Waterways	0	2,385,148	2,385,148	0	1,559,648	1,559,648	0	825,500	825,500
1	54400	Electric Plant	0	3,680,151	3,680,151	0	2,406,451	2,406,451	0	1,273,700	1,273,700
1	54500	Miscellaneous Hydraulic Plant	0	1,195,094	1,195,094	0	781,472	781,472	0	413,622	413,622
TOTAL HYDRO POWER GENERATION EXP			9,464,269	28,415,629	37,879,898	6,196,719	18,580,979	24,777,698	3,267,550	9,834,650	13,102,200
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	54600	Supervision & Engineering	0	344,764	344,764	0	225,441	225,441	0	119,323	119,323
1	547XXX	Fuel	0	69,686,692	69,686,692	0	45,568,128	45,568,128	0	24,118,564	24,118,564
1	54800	Generation Expense	0	2,471,465	2,471,465	0	1,616,091	1,616,091	0	855,374	855,374
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	465,319	465,319	0	304,272	304,272	0	161,047	161,047
1	55000	Rent	0	4,282	4,282	0	2,800	2,800	0	1,482	1,482
MAINTENANCE											
1	55100	Supervision & Engineering	0	777,250	777,250	0	508,244	508,244	0	269,006	269,006
1	55200	Structures	0	120,557	120,557	0	78,832	78,832	0	41,725	41,725
1	55300	Generating & Electric Equipment	0	5,366,851	5,366,851	0	3,509,384	3,509,384	0	1,857,467	1,857,467
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	730,506	730,506	0	477,678	477,678	0	252,828	252,828
TOTAL OTHER POWER GENERATION EXP			0	79,967,686	79,967,686	0	52,290,870	52,290,870	0	27,676,816	27,676,816

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	2,079,025	29,909,572	31,988,597	1,026,784	19,557,869	20,584,653	1,052,241	10,351,703	11,403,944
E-DEPX		Depreciation Expense-Transmission	370,981	13,551,343	13,922,324	126,106	8,861,223	8,987,329	244,875	4,690,120	4,934,995
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,286	1,153,286	0	754,134	754,134	0	399,152	399,152
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(184,269)	0	(184,269)	0	0	0	(184,269)	0	(184,269)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	195,023	0	195,023	0	0	0	195,023	0	195,023
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	469,074	0	469,074	0	0	0	469,074	0	469,074
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	222,234	0	222,234	173,360	0	173,360	48,874	0	48,874
99	407403	Amortization of Dissallowed K.F. Plant	(72,904)	0	(72,904)	(72,904)	0	(72,904)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(468,288)	0	(468,288)	0	0	0	(468,288)	0	(468,288)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,790,014)	0	(2,790,014)	(1,932,812)	0	(1,932,812)	(857,202)	0	(857,202)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	558,551	0	558,551	0	0	0	558,551	0	558,551
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	60,556	0	60,556	60,556	0	60,556	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,618,875	25,618,875	0	16,752,182	16,752,182	0	8,866,693	8,866,693
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,935,474	71,341,466	75,276,940	1,956,426	46,650,184	48,606,610	1,979,048	24,691,282	26,670,330
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	11,799,031	458,305,686	470,104,717	10,358,620	299,686,087	310,044,707	1,440,411	158,619,599	160,060,010

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended June 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,269	177,269	0	116,219	116,219	0	61,050	61,050
2	902000	Meter Reading Expenses	2,892,890	148,457	3,041,347	2,711,633	97,330	2,808,963	181,257	51,127	232,384
2	903XXX	Customer Records & Collection Expenses	2,648,380	7,589,577	10,237,957	1,819,980	4,975,803	6,795,783	828,400	2,613,774	3,442,174
2	904000	Uncollectible Accounts	(85,620)	140,379	54,759	(96,448)	92,034	(4,414)	10,828	48,345	59,173
2	905000	Misc Customer Accounts	0	227,788	227,788	0	149,340	149,340	0	78,448	78,448
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,455,650	8,283,470	13,739,120	4,435,165	5,430,726	9,865,891	1,020,485	2,852,744	3,873,229
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	39,150,262	236,229	39,386,491	28,711,293	154,874	28,866,167	10,438,969	81,355	10,520,324
2	909000	Advertising	36,756	1,055,741	1,092,497	35,766	692,154	727,920	990	363,587	364,577
2	910000	Misc Customer Service & Info Exp	0	407,006	407,006	0	266,837	266,837	0	140,169	140,169
TOTAL CUSTOMER SERVICE & INFO EXP			39,187,018	1,698,976	40,885,994	28,747,059	1,113,865	29,860,924	10,439,959	585,111	11,025,070
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	700,447	31,064,591	31,765,038	532,636	21,308,756	21,841,392	167,811	9,755,835	9,923,646
4	921000	Office Supplies & Expenses	23,469	4,991,316	5,014,785	21,313	3,423,793	3,445,106	2,156	1,567,523	1,569,679
4	922000	Admin Exp Transferred--Credit	0	(113,083)	(113,083)	0	(77,569)	(77,569)	0	(35,514)	(35,514)
4	923000	Outside Services Employed	316,568	9,986,463	10,303,031	304,327	6,850,214	7,154,541	12,241	3,136,249	3,148,490
4	924000	Property Insurance Premium	0	1,315,209	1,315,209	0	902,168	902,168	0	413,041	413,041
4	925XXX	Injuries and Damages	310	3,276,964	3,277,274	155	2,247,833	2,247,988	155	1,029,131	1,029,286
4	926XXX	Employee Pensions and Benefits	5,453	1,677,838	1,683,291	5,453	1,150,913	1,156,366	0	526,925	526,925
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,741,067	3,837,148	6,578,215	1,810,842	2,509,111	4,319,953	930,225	1,328,037	2,258,262
4	930000	Miscellaneous General Expenses	137,270	4,419,481	4,556,751	90,813	3,031,543	3,122,356	46,457	1,387,938	1,434,395
4	931000	Rents	4,362	253,147	257,509	0	173,646	173,646	4,362	79,501	83,863
4	935000	Maintenance of General Plant	1,057,746	11,774,734	12,832,480	569,450	8,076,879	8,646,329	488,296	3,697,855	4,186,151
TOTAL ADMIN & GEN OPERATING EXP			4,987,892	72,483,808	77,471,700	3,334,989	49,597,287	52,932,276	1,652,903	22,886,521	24,539,424

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,212,959	18,798,357	21,011,316	1,602,604	12,894,733	14,497,337	610,355	5,903,624	6,513,979
E-AMTX		Amortization Expense-General Plant - 303000	0	508,459	508,459	0	348,535	348,535	0	159,924	159,924
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,524,334	22,110,179	24,634,513	2,518,204	15,166,477	17,684,681	6,130	6,943,702	6,949,832
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,875	47,875	0	32,840	32,840	0	15,035	15,035
99	407229	Idaho Earnings Test Amortization	(756,037)	0	(756,037)	0	0	0	(756,037)	0	(756,037)
99	407230	Tax Reform Amortization	(8,018,670)	0	(8,018,670)	(7,280,712)	0	(7,280,712)	(737,958)	0	(737,958)
99	407311	Regulatory Debit - AFUDC Amortization	19,905	66,010	85,915	18,479	44,306	62,785	1,426	21,704	23,130
99	407319	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	407332	Existing Meters Excess Deprec. Deferral	510,132	0	510,132	510,132	0	510,132	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(794,635)	0	(794,635)	(539,271)	0	(539,271)	(255,364)	0	(255,364)
99	407436	Regulatory Credit - AMI	(4,774,676)	0	(4,774,676)	(4,774,676)	0	(4,774,676)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(7,304,316)	41,530,880	34,226,564	(6,754,401)	28,486,891	21,732,490	(549,915)	13,043,989	12,494,074
TOTAL ADMIN & GENERAL EXPENSES			(2,316,424)	114,014,688	111,698,264	(3,419,412)	78,084,178	74,664,766	1,102,988	35,930,510	37,033,498
TOTAL EXPENSES BEFORE FIT			185,880,783	592,447,258	778,328,041	137,759,152	391,202,118	528,961,270	48,121,631	201,245,140	249,366,771
NET OPERATING INCOME (LOSS) BEFORE FIT					198,016,615			130,023,445			67,993,170
E-FIT		FEDERAL INCOME TAX			19,265,951			12,293,879			6,972,072
E-FIT		DEFERRED FEDERAL INCOME TAX			821,490			251,498			569,992
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
ELECTRIC NET OPERATING INCOME (LOSS)					178,413,962			117,795,071			60,618,891

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.561%	34.439%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.892%	32.108%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	50,415	850,254	900,669	48,815	555,981	604,796	1,600	294,273	295,873
1	456010	Other Electric Rev-Financial	0	(7,957,701)	(7,957,701)	0	(5,203,541)	(5,203,541)	0	(2,754,160)	(2,754,160)
1	456015	Other Electric Rev-CT Fuel Sales	0	21,371,509	21,371,509	0	13,974,830	13,974,830	0	7,396,679	7,396,679
1	456016	Other Electric Rev-Resource Opt	0	2,632,728	2,632,728	0	1,721,541	1,721,541	0	911,187	911,187
1	456017	Other Electric Rev-Non Resource	0	65,449	65,449	0	42,797	42,797	0	22,652	22,652
1	456018	Other Electric Rev-Extraction	0	601,603	601,603	0	393,388	393,388	0	208,215	208,215
1	456020	Other Electric Rev-Sale of Excess	0	159,747	159,747	0	104,459	104,459	0	55,288	55,288
1	456030	Other Electric Rev-Clearwater	0	511,373	511,373	0	334,387	334,387	0	176,986	176,986
1	456100	Transmission Revenue of Others	0	14,048,328	14,048,328	0	9,186,202	9,186,202	0	4,862,126	4,862,126
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,456,253	2,456,253	0	1,606,144	1,606,144	0	850,109	850,109
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(473,495)	0	(473,495)	(473,495)	0	(473,495)	0	0	0
1	456328	Residential Decoupling Deferral	2,828,725	0	2,828,725	2,494,040	0	2,494,040	334,685	0	334,685
1	456329	Amortization Res Decoupling Deferral	(206,776)	0	(206,776)	(1,140,840)	0	(1,140,840)	934,064	0	934,064
1	456338	Non-res Decoupling Deferred Rev	6,896,397	0	6,896,397	6,018,474	0	6,018,474	877,923	0	877,923
1	456339	Amortization Non-res Decoupling	(2,098,626)	0	(2,098,626)	(1,000,424)	0	(1,000,424)	(1,098,202)	0	(1,098,202)
1	456380	Other Electric Revenue-Clearwater	94,968	0	94,968	0	0	0	94,968	0	94,968
1	456700	Other Electric Rev-Low Voltage	157,572	0	157,572	106,791	0	106,791	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,676,362)	(6,676,362)	0	(4,365,673)	(4,365,673)	0	(2,310,689)	(2,310,689)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,676,362	6,676,362	0	4,365,673	4,365,673	0	2,310,689	2,310,689
1	456730	Other Elec Rev-Intraco Thermal	0	47,426,313	47,426,313	0	31,012,066	31,012,066	0	16,414,247	16,414,247
TOTAL ACCOUNT 456			7,249,180	84,769,532	92,018,712	6,053,361	55,430,798	61,484,159	1,195,819	29,338,734	30,534,553

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	127,037,031	127,037,031	0	83,069,515	83,069,515	0	43,967,516	43,967,516
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	833,394	856,112	22,718	544,956	567,674	0	288,438	288,438
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	3,513,202	0	3,513,202	0	0	0	3,513,202	0	3,513,202
1	555550	Non Monetary - Exchange Power	0	(824,907)	(824,907)	0	(539,407)	(539,407)	0	(285,500)	(285,500)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,925,374	7,925,374	0	5,182,402	5,182,402	0	2,742,972	2,742,972
1	555710	Intercompany Purchase	0	2,455,579	2,455,579	0	1,605,703	1,605,703	0	849,876	849,876
TOTAL ACCOUNT 555			3,535,920	137,426,471	140,962,391	22,718	89,863,169	89,885,887	3,513,202	47,563,302	51,076,504

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	11,085	6,964,852	6,975,937	11,085	4,554,317	4,565,402	0	2,410,535	2,410,535
1	557010	Other Power Supply Expense - Financial	0	(1,981,528)	(1,981,528)	0	(1,295,721)	(1,295,721)	0	(685,807)	(685,807)
1	557018	Merchandise Processing Fee	0	49,578	49,578	0	32,419	32,419	0	17,159	17,159
1	557150	Fuel - Economic Dispatch	0	(2,689,226)	(2,689,226)	0	(1,758,485)	(1,758,485)	0	(930,741)	(930,741)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	(111,489)	0	(111,489)	0	0	0	(111,489)	0	(111,489)
1	557165	Other Resource Costs-CAISO Charges	0	255,061	255,061	0	166,784	166,784	0	88,277	88,277
1	557170	Broker Fees - Power	0	376,079	376,079	0	245,918	245,918	0	130,161	130,161
1	557171	REC Broker Fees	0	44,668	44,668	0	29,208	29,208	0	15,460	15,460
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	1,918,796	0	1,918,796	1,918,796	0	1,918,796	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,701,132	0	1,701,132	1,701,132	0	1,701,132	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,946,025)	0	(1,946,025)	(1,946,025)	0	(1,946,025)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,508,659	0	1,508,659	0	0	0	1,508,659	0	1,508,659
99	557390	Idaho PCA Amortization	(9,040,814)	0	(9,040,814)	0	0	0	(9,040,814)	0	(9,040,814)
1	557395	Optional Renewable Power Expense Offset	0	845	845	0	553	553	0	292	292
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	10,136,172	10,136,172	0	6,628,043	6,628,043	0	3,508,129	3,508,129
1	557711	Turbine Gas Bookout Offset	0	(10,136,172)	(10,136,172)	0	(6,628,043)	(6,628,043)	0	(3,508,129)	(3,508,129)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,388,140	57,388,140	0	37,526,105	37,526,105	0	19,862,035	19,862,035
TOTAL ACCOUNT 557			(5,139,978)	61,862,687	56,722,709	2,182,486	40,452,011	42,634,497	(7,322,464)	21,410,676	14,088,212

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	350,900	236,229	587,129	263,944	154,874	418,818	86,956	81,355	168,311
99	908600	Public Purpose Tariff Rider Expense Offset	38,401,227	0	38,401,227	28,047,254	0	28,047,254	10,353,973	0	10,353,973
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	223,725	0	223,725	225,685	0	225,685	(1,960)	0	(1,960)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	39,150,262	236,229	39,386,491	28,711,293	154,874	28,866,167	10,438,969	81,355	10,520,324

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.561%	34.439%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.76%	52.76%
2	Cost of Debt		5.272%	5.239%
	Total Weighted Cost		2.782%	2.764%
E-APL	Net Rate Base	2,527,602,927	1,697,417,438	830,185,489
	Interest Deduction for FIT Calculation	70,168,480	47,222,153	22,946,327
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended June 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	976,344,656	658,984,715	317,359,941
E-OPS	Less: Operating & Maintenance Expense	563,490,133	378,922,205	184,567,928
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,705,841	85,807,702	47,898,139
E-OTX	Less: Taxes Other than FIT	81,132,067	64,231,363	16,900,704
	Net Operating Income Before FIT	198,016,615	130,023,445	67,993,170
E-INT	Less: Interest Expense	70,168,480	47,222,153	22,946,327
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,427,764	0	1,427,764
E-SCM	Plus: Schedule M Adjustments	(37,533,272)	(24,401,570)	(13,131,702)
	Taxable Net Operating Income	91,742,627	58,542,282	33,200,345
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	19,265,951	12,293,879	6,972,072
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	19,265,951	12,293,879	6,972,072
E-DTE	Deferred FIT	821,490	251,498	569,992
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,602,653	12,228,374	7,374,279

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	56,946,498	86,141,085	143,087,583	37,452,380	57,657,913	95,110,293	19,494,118	28,483,172	47,977,290
12	997001 Contributions In Aid of Construction	0	7,912,595	7,912,595	0	5,310,934	5,310,934	0	2,601,661	2,601,661
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,382,385	1,382,385	0	927,857	927,857	0	454,528	454,528
99	997007 Idaho PCA	(7,532,155)	0	(7,532,155)	0	0	0	(7,532,155)	0	(7,532,155)
12	997009 Rathdrum Turbine Lease	0	(33,823)	(33,823)	0	(22,702)	(22,702)	0	(11,121)	(11,121)
12	997016 Redemption Expense Amortization	0	972,849	972,849	0	652,976	652,976	0	319,873	319,873
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	8,021,690	0	8,021,690	5,795,725	0	5,795,725	2,225,965	0	2,225,965
12	997020 FAS87 Current Pension Accrual	0	(83,209)	(83,209)	0	(55,850)	(55,850)	0	(27,359)	(27,359)
99	997024 Kettle Falls Disallowance	(72,904)	0	(72,904)	(72,904)	0	(72,904)	0	0	0
12	997027 Uncollectibles	0	(1,815,877)	(1,815,877)	0	(1,218,817)	(1,218,817)	0	(597,060)	(597,060)
99	997031 Decoupling Mechanism	(6,905,251)	0	(6,905,251)	(5,856,781)	0	(5,856,781)	(1,048,470)	0	(1,048,470)
12	997032 Interest Rate Swaps	0	1,967,108	1,967,108	0	1,320,323	1,320,323	0	646,785	646,785
99	997033 BPA Residential Exchange	64,182	0	64,182	2,617	0	2,617	61,565	0	61,565
99	997034 Montana Hydro Settlement	4,952,199	0	4,952,199	3,237,257	0	3,237,257	1,714,942	0	1,714,942
99	997035 Leases	0	7,759	7,759	0	5,322	5,322	0	2,437	2,437
99	997043 Washington Deferred Power Costs	1,903,195	0	1,903,195	1,903,195	0	1,903,195	0	0	0
12	997044 Non-Monetary Power Costs	0	(824,907)	(824,907)	0	(553,678)	(553,678)	0	(271,229)	(271,229)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(276,574)	0	(276,574)	(281,762)	0	(281,762)	5,188	0	5,188
12	997048 AFUDC	0	6,251,934	6,251,934	0	4,196,298	4,196,298	0	2,055,636	2,055,636
12	997049 Tax Depreciation	0	(152,148,869)	(152,148,869)	0	(102,122,321)	(102,122,321)	0	(50,026,548)	(50,026,548)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(200,000)	200,000	0	0	134,240	134,240	(200,000)	65,760	(134,240)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	593,398	745,516	30,975	290,687	321,662
99	997065 Amortization - Unbilled Revenue Add-Ins	871,873	0	871,873	623,131	0	623,131	248,742	0	248,742
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,049,286	8,049,286	0	5,402,681	5,402,681	0	2,646,605	2,646,605
12	997081 Deferred Compensation	0	(417,114)	(417,114)	0	(279,967)	(279,967)	0	(137,147)	(137,147)
4	997082 Meal Disallowances	0	523,850	523,850	0	359,335	359,335	0	164,515	164,515
12	997083 Paid Time Off	0	245,709	245,709	0	164,920	164,920	0	80,789	80,789
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	1,027,625	0	1,027,625	0	0	0	1,027,625	0	1,027,625
99	997095 WA REC Deferral	(240,508)	0	(240,508)	(240,508)	0	(240,508)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,961	21,961	0	10,758	10,758
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	12,723	12,723	0	8,540	8,540	0	4,183	4,183
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,973,701)	(35,973,701)	0	(24,145,548)	(24,145,548)	0	(11,828,153)	(11,828,153)
99	997102 Amort Idaho Earnings Test (254229)	(826,186)	0	(826,186)	0	0	0	(826,186)	0	(826,186)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997103	Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	997104	Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107	MDM System	(5,645,878)	0	(5,645,878)	(5,645,878)	0	(5,645,878)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	185,471	0	185,471	201,733	0	201,733	(16,262)	0	(16,262)
99	997109	Tax Reform Amortization	(8,570,991)	0	(8,570,991)	(7,544,652)	0	(7,544,652)	(1,026,339)	0	(1,026,339)
99	997110	FISERVE	(794,945)	0	(794,945)	(539,483)	0	(539,483)	(255,462)	0	(255,462)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(564,721)	(564,721)	0	(276,639)	(276,639)
12	997112	AFUDC Equity Tax Flow Through	0	(6,252,338)	(6,252,338)	0	(4,196,569)	(4,196,569)	0	(2,055,769)	(2,055,769)
12	997113	AFUDC Equity CWIP	0	(1,326,825)	(1,326,825)	0	(890,565)	(890,565)	0	(436,260)	(436,260)
12	997114	AFUDC Debt CWIP	0	(80,218)	(80,218)	0	(53,842)	(53,842)	0	(26,376)	(26,376)
99	997115	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	997117	Colstrip Plant Adjustment	(457,535)	0	(457,535)	0	0	0	(457,535)	0	(457,535)
		TOTAL SCHEDULE M ADJUSTMENTS	60,406,575	(85,214,154)	(37,533,272)	32,946,312	(57,347,882)	(24,401,570)	14,734,570	(27,866,272)	(13,131,702)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.120%	32.880%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,795,179)	(1,795,179)	0	(1,204,924)	(1,204,924)	0	(590,255)	(590,255)
99	410100	Deferred Federal Income Tax Expense - Washin	2,278,312	0	2,278,312	2,278,312	0	2,278,312	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,359,174	0	1,359,174	0	0	0	1,359,174	0	1,359,174
	410100	Total	3,637,486	(1,795,179)	1,842,307	2,278,312	(1,204,924)	1,073,388	1,359,174	(590,255)	768,919
12	411100	Deferred Federal Income Tax Expense - Allocate	0	97,254	97,254	0	65,277	65,277	0	31,977	31,977
99	411100	Deferred Federal Income Tax Expense - Washin	(887,167)	0	(887,167)	(887,167)	0	(887,167)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(230,904)	0	(230,904)	0	0	0	(230,904)	0	(230,904)
	411100	Total	(1,118,071)	97,254	(1,020,817)	(887,167)	65,277	(821,890)	(230,904)	31,977	(198,927)
Total Deferred Federal Income Tax Expense			2,519,415	(1,697,925)	821,490	1,391,145	(1,139,647)	251,498	1,128,270	(558,278)	569,992

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.120%	32.880%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended June 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,050,000	8,050,000	0	5,263,895	5,263,895	0	2,786,105	2,786,105
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	1,130,184	1,130,184	0	739,027	739,027	0	391,157	391,157
1	182381	CDA Settlement Past Storage	0	30,537,792	30,537,792	0	19,968,662	19,968,662	0	10,569,130	10,569,130
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	639,169	18,737,336	19,376,505	639,169	12,511,449	13,150,618	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	87,838,804	89,303,670	1,432,132	60,253,028	61,685,160	32,734	27,585,776	27,618,510
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	145,852	145,852	0	100,047	100,047	0	45,805	45,805
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,730,980	1,832,680	16,563,660	14,730,980	1,257,127	15,988,107	0	575,553	575,553
		TOTAL INTANGIBLE PLANT	17,437,719	286,892,473	304,330,192	17,404,985	193,703,627	211,108,612	32,734	93,188,846	93,221,580
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	110,959,658	28,715,160	139,674,818	72,512,431	18,776,843	91,289,274	38,447,227	9,938,317	48,385,544
1	312000	Boiler Plant	145,573,799	46,590,424	192,164,223	95,134,641	30,465,478	125,600,119	50,439,158	16,124,946	66,564,104
1	313000	Generators	7,458	0	7,458	4,830	0	4,830	2,628	0	2,628
1	314000	Turbogenerator Units	38,604,172	18,053,540	56,657,712	25,225,559	11,805,210	37,030,769	13,378,613	6,248,330	19,626,943
1	315000	Accessory Electric Equipment	17,304,280	11,818,764	29,123,044	11,308,475	7,728,290	19,036,765	5,995,805	4,090,474	10,086,279
1	316000	Miscellaneous Power Plant Equipment	14,105,353	2,672,035	16,777,388	9,217,874	1,747,244	10,965,118	4,887,479	924,791	5,812,270
		TOTAL STEAM PRODUCTION PLANT	326,554,720	111,428,395	437,983,115	213,403,810	72,863,028	286,266,838	113,150,910	38,565,367	151,716,277
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	89,452,993	89,452,993	0	58,493,312	58,493,312	0	30,959,681	30,959,681
1	332XXX	Reservoirs, Dams, & Waterways	0	193,228,692	193,228,692	0	126,352,242	126,352,242	0	66,876,450	66,876,450
1	333000	Waterwheels, Turbines, & Generators	0	233,158,367	233,158,367	0	152,462,256	152,462,256	0	80,696,111	80,696,111
1	334000	Accessory Electric Equipment	0	69,501,236	69,501,236	0	45,446,858	45,446,858	0	24,054,378	24,054,378
1	335XXX	Miscellaneous Power Plant Equipment	0	14,517,221	14,517,221	0	9,492,811	9,492,811	0	5,024,410	5,024,410
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	668,211,465	668,211,465	0	436,943,477	436,943,477	0	231,267,988	231,267,988
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,131,195	17,131,195	0	11,202,088	11,202,088	0	5,929,107	5,929,107
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,125	21,388,125	0	13,985,695	13,985,695	0	7,402,430	7,402,430
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,613,663	219,613,663	0	143,605,374	143,605,374	0	76,008,289	76,008,289
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,280,655	22,280,655	0	14,569,320	14,569,320	0	7,711,335	7,711,335
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	1,750,867	1,750,867	0	1,144,892	1,144,892	0	605,975	605,975
		TOTAL OTHER PRODUCTION PLANT	0	306,783,096	306,783,096	0	200,605,465	200,605,465	0	106,177,631	106,177,631
		TOTAL PRODUCTION PLANT	326,554,720	1,086,422,956	1,412,977,676	213,403,810	710,411,970	923,815,780	113,150,910	376,010,986	489,161,896

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	595,789	27,733,577	28,329,366	389,348	18,134,986	18,524,334	206,441	9,598,591	9,805,032
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	216	25,408,316	25,408,532	136	16,614,498	16,614,634	80	8,793,818	8,793,898
1	353XXX	Station Equipment	11,865,288	261,735,460	273,600,748	7,753,983	171,148,817	178,902,800	4,111,305	90,586,643	94,697,948
1	354000	Towers & Fixtures	15,993,231	1,167,385	17,160,616	10,451,577	763,353	11,214,930	5,541,654	404,032	5,945,686
1	355000	Poles & Fixtures	5,418	264,216,100	264,221,518	3,541	172,770,908	172,774,449	1,877	91,445,192	91,447,069
1	356000	Overhead Conductors & Devices	12,522,971	137,475,797	149,998,768	8,183,765	89,895,424	98,079,189	4,339,206	47,580,373	51,919,579
1	357000	Underground Conduit	0	3,048,105	3,048,105	0	1,993,156	1,993,156	0	1,054,949	1,054,949
1	358000	Underground Conductors & Devices	0	2,396,767	2,396,767	0	1,567,246	1,567,246	0	829,521	829,521
1	359000	Roads & Trails	78,834	2,034,313	2,113,147	51,518	1,330,237	1,381,755	27,316	704,076	731,392
		TOTAL TRANSMISSION PLANT	41,061,747	725,215,820	766,277,567	26,833,868	474,218,625	501,052,493	14,227,879	250,997,195	265,225,074
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,744,122	0	7,744,122	6,273,568	0	6,273,568	1,470,554	0	1,470,554
99	360400	Land Easements	2,663,850	0	2,663,850	424,131	0	424,131	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,301,474	0	34,301,474	27,564,981	0	27,564,981	6,736,493	0	6,736,493
3	362000	Station Equipment	137,308,956	3,039,041	140,347,997	91,892,487	2,063,266	93,955,753	45,416,469	975,775	46,392,244
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	422,305,976	0	422,305,976	274,078,865	0	274,078,865	148,227,111	0	148,227,111
99	365000	Overhead Conductors & Devices	272,986,656	0	272,986,656	174,125,296	0	174,125,296	98,861,360	0	98,861,360
99	366000	Underground Conduit	121,627,948	0	121,627,948	79,731,055	0	79,731,055	41,896,893	0	41,896,893
99	367000	Underground Conductors & Devices	213,457,163	0	213,457,163	141,260,896	0	141,260,896	72,196,267	0	72,196,267
99	368000	Line Transformers	275,203,832	0	275,203,832	189,698,699	0	189,698,699	85,505,133	0	85,505,133
99	369XXX	Services	176,080,922	0	176,080,922	115,823,333	0	115,823,333	60,257,589	0	60,257,589
99	371XXX	Installations on Customers' Premises	1,661,848	0	1,661,848	1,661,848	0	1,661,848	0	0	0
99	370XXX	Meters	66,508,293	0	66,508,293	43,401,326	0	43,401,326	23,106,967	0	23,106,967
99	373XXX	Street Light & Signal Systems	63,885,150	0	63,885,150	41,450,306	0	41,450,306	22,434,844	0	22,434,844
		TOTAL DISTRIBUTION PLANT	1,798,701,885	3,039,041	1,801,740,926	1,189,984,636	2,063,266	1,192,047,902	608,717,249	975,775	609,693,024
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,539,349	7,553,997	9,093,346	836,590	5,181,664	6,018,254	702,759	2,372,333	3,075,092
4	390XXX	Structures & Improvements	19,525,700	92,666,665	112,192,365	11,161,164	63,564,699	74,725,863	8,364,536	29,101,966	37,466,502
4	391XXX	Office Furniture & Equipment	4,702,615	64,390,815	69,093,430	4,637,735	44,168,880	48,806,615	64,880	20,221,935	20,286,815
4	392XXX	Transportation Equipment	34,814,750	22,713,232	57,527,982	24,468,529	15,580,141	40,048,670	10,346,221	7,133,091	17,479,312
4	393000	Stores Equipment	424,950	3,854,347	4,279,297	248,778	2,643,889	2,892,667	176,172	1,210,458	1,386,630
4	394000	Tools, Shop & Garage Equipment	1,674,199	14,097,576	15,771,775	712,874	9,670,232	10,383,106	961,325	4,427,344	5,388,669
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816
4	395XXX	Laboratory Equipment	373,223	2,148,646	2,521,869	359,643	1,473,864	1,833,507	13,580	674,782	688,362
4	396XXX	Power Operated Equipment	24,156,288	9,371,421	33,527,709	14,299,603	6,428,326	20,727,929	9,856,685	2,943,095	12,799,780
4	397XXX	Communications Equipment	26,507,715	73,682,001	100,189,716	17,145,638	50,542,169	67,687,807	9,362,077	23,139,832	32,501,909
4	398000	Miscellaneous Equipment	13,522	619,847	633,369	0	425,184	425,184	13,522	194,663	208,185
		TOTAL GENERAL PLANT	113,732,311	291,215,777	404,948,088	73,870,554	199,759,462	273,630,016	39,861,757	91,456,315	131,318,072
		TOTAL PLANT IN SERVICE	2,297,488,382	2,392,786,067	4,690,274,449	1,521,497,853	1,580,156,950	3,101,654,803	775,990,529	812,629,117	1,588,619,646

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended June 30, 2019		
Ending Balance 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	(239,168,296)	(69,721,910)	(308,890,206)	(155,964,634)	(45,591,157)	(201,555,791)	(83,203,662)	(24,130,753)	(107,334,415)
E-ADEP		Hydro Production Plant	0	(140,971,272)	(140,971,272)	0	(92,181,115)	(92,181,115)	0	(48,790,157)	(48,790,157)
E-ADEP		Other Production Plant	0	(133,376,044)	(133,376,044)	0	(87,214,595)	(87,214,595)	0	(46,161,449)	(46,161,449)
E-ADEP		Transmission Plant	(23,142,463)	(201,203,678)	(224,346,141)	(15,007,270)	(131,567,085)	(146,574,355)	(8,135,193)	(69,636,593)	(77,771,786)
E-ADEP		Distribution Plant	(585,287,607)	(213,852)	(585,501,459)	(360,116,009)	(145,188)	(360,261,197)	(225,171,598)	(68,664)	(225,240,262)
E-ADEP		General Plant	(39,185,443)	(94,129,958)	(133,315,401)	(23,818,504)	(64,568,445)	(88,386,949)	(15,366,939)	(29,561,513)	(44,928,452)
TOTAL ACCUMULATED DEPRECIATION			(886,783,809)	(639,616,714)	(1,526,400,523)	(554,906,417)	(421,267,585)	(976,174,002)	(331,877,392)	(218,349,129)	(550,226,521)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,404,057)	(14,404,057)	0	(9,418,813)	(9,418,813)	0	(4,985,244)	(4,985,244)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(276,103)	0	(276,103)	(276,103)	0	(276,103)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,569,884)	(2,569,884)	0	(1,760,033)	(1,760,033)	0	(809,851)	(809,851)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,494,847)	(60,640,040)	(64,134,887)	(3,469,265)	(41,596,036)	(45,065,301)	(25,582)	(19,044,004)	(19,069,586)
E-AAAMT		General Plant - 390200, 396200	0	(168,816)	(168,816)	0	(115,799)	(115,799)	0	(53,017)	(53,017)
TOTAL ACCUMULATED AMORTIZATION			(3,770,950)	(77,782,797)	(81,553,747)	(3,745,368)	(52,890,681)	(56,636,049)	(25,582)	(24,892,116)	(24,917,698)
TOTAL ACCUMULATED DEPR/AMORT			(890,554,759)	(717,399,511)	(1,607,954,270)	(558,651,785)	(474,158,266)	(1,032,810,051)	(331,902,974)	(243,241,245)	(575,144,219)
NET ELECTRIC UTILITY PLANT before ADFIT			1,406,933,623	1,675,386,556	3,082,320,179	962,846,068	1,105,998,684	2,068,844,752	444,087,555	569,387,872	1,013,475,427
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	89,511	89,511	0	58,531	58,531	0	30,980	30,980
12		ADFIT - Electric Plant In Service (282900)	0	(550,556,791)	(550,556,791)	0	(369,533,718)	(369,533,718)	0	(181,023,073)	(181,023,073)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,245,518)	(61,245,518)	0	(42,011,363)	(42,011,363)	0	(19,234,155)	(19,234,155)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,092,765)	(1,092,765)	0	(749,582)	(749,582)	0	(343,183)	(343,183)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,412,936)	(6,412,936)	0	(4,193,419)	(4,193,419)	0	(2,219,517)	(2,219,517)
1		ADFIT - CDA Settlement Costs (283333)	0	252,673	252,673	0	165,223	165,223	0	87,450	87,450
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,257,247)	(1,257,247)	0	(843,864)	(843,864)	0	(413,383)	(413,383)
TOTAL ACCUMULATED DFIT			0	(620,410,814)	(620,410,814)	0	(417,236,973)	(417,236,973)	0	(203,173,841)	(203,173,841)
NET ELECTRIC UTILITY PLANT			1,406,933,623	1,054,975,742	2,461,909,365	962,846,068	688,761,711	1,651,607,779	444,087,555	366,214,031	810,301,586

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.892%	32.108%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.120%	32.880%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended June 30, 2019
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,406,933,623	1,054,975,742	2,461,909,365	962,846,068	688,761,711	1,651,607,779	444,087,555	366,214,031	810,301,586
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	524,425	1,393,364	1,917,789	463,614	955,778	1,419,392	60,811	437,586	498,397
4	Accumulated Amortization - AFUDC (182318)	(19,918)	(66,086)	(86,004)	(18,492)	(45,332)	(63,824)	(1,426)	(20,754)	(22,180)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(81,932)	0	(81,932)	81,932	0	81,932
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)	(3,219,024)	0	(3,219,024)	(1,031,642)	0	(1,031,642)	(2,187,382)	0	(2,187,382)
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)	1,823,395	0	1,823,395	0	0	0	1,823,395	0	1,823,395
99	ADFIT - Boulder Park Disallowed (190040)	163,087	0	163,087	0	0	0	163,087	0	163,087
99	Investment in WNP3 Exchange Power (124900, 124930)	407,946	0	407,946	407,946	0	407,946	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(73,371)	0	(73,371)	(73,371)	0	(73,371)	0	0	0
99	CDA Lake Settlement - WA (182382)	215,500	0	215,500	215,500	0	215,500	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(1,381,334)	0	(1,381,334)	(1,381,334)	0	(1,381,334)	0	0	0
99	CDA Lake Settlement - ID (186382)	38,719	0	38,719	0	0	0	38,719	0	38,719
99	ADFIT - CDA Lake Settlement - Direct (283382)	(53,387)	0	(53,387)	(45,256)	0	(45,256)	(8,131)	0	(8,131)
99	CDA CDR Fund - Direct (182324)	15,676	0	15,676	15,676	0	15,676	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	110,577	0	110,577	103,331	0	103,331	7,246	0	7,246
99	ADFIT - Spokane River Relicensing (283322)	(23,207)	0	(23,207)	(21,688)	0	(21,688)	(1,519)	0	(1,519)
99	Spokane River PM&Es (182323)	99,359	0	99,359	65,615	0	65,615	33,744	0	33,744
99	ADFIT - Spokane River PM&Es (283323)	(20,880)	0	(20,880)	(13,794)	0	(13,794)	(7,086)	0	(7,086)
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)	(2,139,921)	0	(2,139,921)	(976,302)	0	(976,302)	(1,163,619)	0	(1,163,619)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(6,265,153)	0	(6,265,153)	0	0	0	(6,265,153)	0	(6,265,153)
99	Colstrip-Regulatory Asset (182327)	1,508,482	0	1,508,482	0	0	0	1,508,482	0	1,508,482
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,258,296	0	1,258,296	0	0	0	1,258,296	0	1,258,296
99	Customer Deposits (235199)	(1,972,865)	0	(1,972,865)	(1,972,865)	0	(1,972,865)	0	0	0
C-WKC	Working Capital	72,443,886	0	72,443,886	48,133,208	0	48,133,208	24,310,678	0	24,310,678
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	64,366,284	1,327,278	65,693,562	44,899,213	910,446	45,809,659	19,467,071	416,832	19,883,903
	NET RATE BASE	1,471,299,907	1,056,303,020	2,527,602,927	#####	689,672,157	1,697,417,438	463,554,626	366,630,863	830,185,489

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.892%	32.108%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		600,542	600,542		317,858	317,858
1	Misc Intangible Plt (30300)	ED-AN	234,886	234,886			234,886	234,886		153,592	153,592		81,294	81,294
Total Production/Transmission			1,153,286	1,153,286			1,153,286	1,153,286		754,134	754,134		399,152	399,152
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153			24,153	24,153	24,153		24,153			
	Misc Intangible Plt (30300)	ED-WA	6,592	6,592			6,592	6,592	6,592		6,592			
Total Distribution			30,745	30,745			30,745	30,745	30,745		30,745			
General Plant - 303000														
7,4		CD-AA	709,687	500,883	145,578	63,226		500,883	500,883		343,581	343,581		157,302
9,1		CD-AN	9,729	7,576	2,153			7,576	7,576		4,954	4,954		2,622
		GD-ID	14,942		14,942									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
Total General Plant - 303000			767,288	508,459	187,535	71,294		508,459	508,459		348,535	348,535		159,924
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	27,706,927	19,554,995	5,683,522	2,468,410		19,554,995	19,554,995		13,413,749	13,413,749		6,141,246
9,4		CD-AN	47,861	37,271	10,590			37,271	37,271		25,566	25,566		11,705
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130	6,130				6,130	6,130
9,4		CD-WA	2,683,111	2,089,419	593,692		2,089,419	2,089,419	2,089,419		2,089,419	2,089,419		0
4		ED-AN	2,517,913	2,517,913			2,517,913	2,517,913		1,727,162	1,727,162		790,751	790,751
		ED-ID	0	0			0	0					0	0
		ED-WA	428,785	428,785			428,785	428,785	428,785		428,785	428,785		0
8		GD-AA	134,502		93,850	40,652								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031X			33,526,971	24,634,513	6,383,396	2,509,062		25,243,334	22,110,179		24,634,513	2,518,204	15,166,477	17,684,681
Gas Underground Storage														
		GD-AN	38		38									
Total Gas Underground Storage			38		38									
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0		0	0		0
4		ED-AN	47,875	47,875			47,875	47,875		32,840	32,840		15,035	15,035
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,875	47,875	0	0		47,875	47,875		32,840	32,840		15,035
Total Amortization Expense			35,526,203	26,374,878	6,570,969	2,580,356		25,555,079	23,819,799		26,374,878	2,548,949	16,301,986	18,850,935

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(69,721,910)	(69,721,910)			(69,721,910)	(69,721,910)		(45,591,157)	(45,591,157)		(24,130,753)	(24,130,753)	
	Steam (ED-ID)	(83,203,662)	(83,203,662)		(83,203,662)	(83,203,662)	(83,203,662)				(83,203,662)		(83,203,662)	
	Steam (ED-WA)	(155,964,634)	(155,964,634)		(155,964,634)	(155,964,634)	(155,964,634)	(155,964,634)		(155,964,634)			(155,964,634)	
1	Hydro (ED-AN)	(140,971,272)	(140,971,272)			(140,971,272)	(140,971,272)		(92,181,115)	(92,181,115)		(48,790,157)	(48,790,157)	
1	Other (ED-AN)	(133,376,044)	(133,376,044)			(133,376,044)	(133,376,044)		(87,214,595)	(87,214,595)		(46,161,449)	(46,161,449)	
Total Electric Production		(583,237,522)	(583,237,522)		(239,168,296)	(344,069,226)	(583,237,522)		(155,964,634)	(224,986,867)	(380,951,501)	(83,203,662)	(119,082,359)	(202,286,021)
Electric Transmission														
1	ED-AN	(201,203,678)	(201,203,678)			(201,203,678)	(201,203,678)		(131,567,085)	(131,567,085)		(69,636,593)	(69,636,593)	
	ED-ID	(8,135,193)	(8,135,193)		(8,135,193)	(8,135,193)	(8,135,193)				(8,135,193)		(8,135,193)	
	ED-WA	(15,007,270)	(15,007,270)		(15,007,270)	(15,007,270)	(15,007,270)	(15,007,270)		(15,007,270)			(15,007,270)	
Total Electric Transmissic		(224,346,141)	(224,346,141)		(23,142,463)	(201,203,678)	(224,346,141)		(15,007,270)	(131,567,085)	(146,574,355)	(8,135,193)	(69,636,593)	(77,771,786)
Electric Distribution														
3	ED-AN	(213,852)	(213,852)			(213,852)	(213,852)			(145,188)	(145,188)		(68,664)	(68,664)
	ED-ID	(225,171,598)	(225,171,598)		(225,171,598)	(225,171,598)	(225,171,598)				(225,171,598)		(225,171,598)	
	ED-WA	(360,116,009)	(360,116,009)		(360,116,009)	(360,116,009)	(360,116,009)	(360,116,009)		(360,116,009)			(360,116,009)	
Total Electric Distribution		(585,501,459)	(585,501,459)		(585,287,607)	(213,852)	(585,501,459)		(360,116,009)	(145,188)	(360,261,197)	(225,171,598)	(68,664)	(225,240,262)
Gas Underground Storage														
	GD-AN	(16,849,521)	(16,849,521)											
	GD-OR	(1,220,866)		(1,220,866)		(1,220,866)								
Total Gas Underground S		(18,070,387)		(16,849,521)		(1,220,866)								
Gas Distribution														
	GD-AN	(1,822,491)	(1,822,491)											
	GD-ID	(81,950,892)	(81,950,892)		(81,950,892)									
	GD-WA	(152,025,680)	(152,025,680)											
	GD-OR	(115,203,207)		(115,203,207)		(115,203,207)								
Total Gas Distribution		(351,002,270)		(235,799,063)		(115,203,207)								
General Plant														
4	ED-AN	(34,816,460)	(34,816,460)			(34,816,460)	(34,816,460)		(23,882,351)	(23,882,351)		(10,934,109)	(10,934,109)	
	ED-ID	(10,491,826)	(10,491,826)		(10,491,826)	(10,491,826)	(10,491,826)				(10,491,826)		(10,491,826)	
	ED-WA	(19,864,986)	(19,864,986)		(19,864,986)	(19,864,986)	(19,864,986)	(19,864,986)		(19,864,986)			(19,864,986)	
7,4	CD-AA	(73,141,365)	(51,621,713)	(15,003,488)	(6,516,164)	(51,621,713)	(51,621,713)		(35,409,914)	(35,409,914)		(16,211,799)	(16,211,799)	
9,4	CD-AN	(9,877,345)	(7,691,785)	(2,185,560)		(7,691,785)	(7,691,785)		(5,276,180)	(5,276,180)		(2,415,605)	(2,415,605)	
9	CD-ID	(6,260,338)	(4,875,113)	(1,385,225)		(4,875,113)	(4,875,113)				(4,875,113)		(4,875,113)	
9	CD-WA	(5,076,879)	(3,953,518)	(1,123,361)		(3,953,518)	(3,953,518)	(3,953,518)		(3,953,518)			(3,953,518)	
8	GD-AA	(1,746,025)		(1,218,306)	(527,719)									
	GD-AN	(3,233,288)		(3,233,288)										
	GD-ID	(1,994,352)		(1,994,352)										
	GD-WA	(8,199,652)		(8,199,652)										
	GD-OR	(4,762,318)		(4,762,318)										
Total General Plant		(179,464,834)	(133,315,401)	(34,343,232)	(11,806,201)	(39,185,443)	(94,129,958)	(133,315,401)	(23,818,504)	(64,568,445)	(88,386,949)	(15,366,939)	(29,561,513)	(44,928,452)
Total Accumulated Depr		(1,941,622,613)	(1,526,400,523)	(286,991,816)	(128,230,274)	(886,783,809)	(639,616,714)	(1,526,400,523)	(554,906,417)	(421,267,585)	(976,174,002)	(331,877,392)	(218,349,129)	(550,226,521)

Allocation Ratios:													
Service -				Jurisdiction -									
		Electric	Gas-North	Gas-South			Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%					
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	67.892%	32.108%					
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(12,437,354)	(12,437,354)			(12,437,354)	(12,437,354)		(8,132,786)	(8,132,786)		(4,304,568)	(4,304,568)		
1	Misc Intangible Plt (3030 ED-AN)	(1,966,703)	(1,966,703)			(1,966,703)	(1,966,703)		(1,286,027)	(1,286,027)		(680,676)	(680,676)		
Total Production/Transmission		(14,404,057)	(14,404,057)			(14,404,057)	(14,404,057)		(9,418,813)	(9,418,813)		(4,985,244)	(4,985,244)		
Distribution															
	Franchises (302000) ED-WA	(229,771)	(229,771)			(229,771)	(229,771)		(229,771)	(229,771)					
	Misc Intangible Plt (3030 ED-WA)	(46,332)	(46,332)			(46,332)	(46,332)		(46,332)	(46,332)					
Total Distribution		(276,103)	(276,103)			(276,103)	(276,103)		(276,103)	(276,103)					
General Plant - 303000															
7,4	CD-AA	(3,518,325)	(2,483,163)	(721,714)	(313,448)		(2,483,163)	(2,483,163)		(1,703,326)	(1,703,326)		(779,837)	(779,837)	
9,1	CD-AN	(111,362)	(86,721)	(24,641)			(86,721)	(86,721)		(56,707)	(56,707)		(30,014)	(30,014)	
	GD-ID	(108,801)		(108,801)											
	GD-WA	(228,584)		(228,584)											
	GD-OR	(100,789)			(100,789)										
Total General Plant - 303000		(4,067,861)	(2,569,884)	(1,083,740)	(414,237)		(2,569,884)	(2,569,884)		(1,760,033)	(1,760,033)		(809,851)	(809,851)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(78,250,867)	(55,227,897)	(16,051,600)	(6,971,370)		(55,227,897)	(55,227,897)		(37,883,576)	(37,883,576)		(17,344,321)	(17,344,321)	
9,4	CD-AN	(60,452)	(47,076)	(13,376)			(47,076)	(47,076)		(32,292)	(32,292)		(14,784)	(14,784)	
9	CD-ID	(32,851)	(25,582)	(7,269)			(25,582)	(25,582)					(25,582)	(25,582)	
9	CD-WA	(2,683,111)	(2,089,419)	(593,692)			(2,089,419)	(2,089,419)	(2,089,419)				0	0	
4	ED-AN	(5,365,067)	(5,365,067)				(5,365,067)	(5,365,067)		(3,680,168)	(3,680,168)		(1,684,899)	(1,684,899)	
	ED-ID	0	0				0	0					0	0	
	ED-WA	(1,379,846)	(1,379,846)				(1,379,846)	(1,379,846)	(1,379,846)				0	0	
8	GD-AA	(582,074)		(406,148)	(175,926)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(88,354,268)	(64,134,887)	(17,072,085)	(7,147,296)		(3,494,847)	(60,640,040)	(64,134,887)	(3,469,265)	(41,596,036)	(42,975,882)	(25,582)	(19,044,004)	(19,069,586)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0	0	0	0		0	0	
4	ED-AN	(168,816)	(168,816)				(168,816)	(168,816)		(115,799)	(115,799)		(53,017)	(53,017)	
	ED-WA	0	0				0	0	0	0	0				
	GD-WA	0		0					0						
	GD-OR	0			0										
Total General Plant - 390200, 396200		(168,816)	(168,816)	0	0		0	(168,816)	(168,816)	0	(115,799)	(115,799)	0	(53,017)	(53,017)
Total Accumulated Amortization		(107,271,105)	(81,553,747)	(18,155,825)	(7,561,533)		(3,770,950)	(77,782,797)	(81,553,747)	(3,745,368)	(52,890,681)	(54,546,630)	(25,582)	(24,892,116)	(24,917,698)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	446,938	0	0	0
	TOTAL ACCOUNT	16,070,946	836,590	702,759	7,553,996	9,093,345	2,961,534	96,745	2,185,528	5,243,807	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,394,990	1,097,390	2,648,437	4,649,163	8,394,990	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,391,238	0	0	0	0	19,391,238	0	0	19,391,238	0	0	0
99	GD-OR / AS	3,752,790	0	0	0	0	0	0	0	0	3,752,790	0	3,752,790
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,962,497	0	0	79,726,671	79,726,671	0	0	23,171,997	23,171,997	0	10,063,829	10,063,829
9	CD-WA / ID / AN	30,910,205	10,063,774	5,716,099	8,290,831	24,070,704	2,859,542	1,624,185	2,355,774	6,839,501	0	0	0
	TOTAL ACCOUNT	175,411,720	11,161,164	8,364,536	92,666,665	112,192,365	22,250,780	1,624,185	25,527,771	49,402,736	3,752,790	10,063,829	13,816,619
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,237,523	483,438	1,781	1,752,304	2,237,523	0	0	0	0	0	0	0
99	GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	0
99	GD-OR / AS	1,820	0	0	0	0	0	0	0	0	1,820	0	1,820
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	88,432,745	0	0	62,414,063	62,414,063	0	0	18,140,209	18,140,209	0	7,878,473	7,878,473
9	CD-WA / ID / AN	5,703,959	4,154,297	63,099	224,448	4,441,844	1,180,411	17,929	63,775	1,262,115	0	0	0
	TOTAL ACCOUNT	97,446,857	4,637,735	64,880	64,390,815	69,093,430	1,993,644	17,929	18,383,711	20,395,284	1,820	7,956,323	7,958,143
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,098,795	22,503,380	9,556,425	15,038,990	47,098,795	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,599,182	0	0	0	0	9,255,214	2,515,238	1,828,730	13,599,182	0	0	0
99	GD-OR / AS	3,952,017	0	0	0	0	0	0	0	0	3,952,017	0	3,952,017
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	653,389
9	CD-WA / ID / AN	6,745,563	1,965,149	789,796	2,498,027	5,252,972	558,382	224,414	709,795	1,492,591	0	0	0
	TOTAL ACCOUNT	78,776,543	24,468,529	10,346,221	22,713,233	57,527,983	9,813,596	2,739,652	4,075,716	16,628,964	3,952,017	667,579	4,619,596

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	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
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,991,974	247,797	174,826	3,464,777	3,887,400	70,410	49,675	984,489	1,104,574	0	0	0
	TOTAL ACCOUNT	5,496,672	248,777	176,172	3,854,347	4,279,296	158,570	49,675	984,489	1,192,734	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,671,552	703,615	204,716	4,763,221	5,671,552	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,477,971	0	0	0	0	1,804,243	273,667	400,061	2,477,971	0	0	0
99	GD-OR / AS	860,198	0	0	0	0	0	0	0	0	860,198	0	860,198
8	GD-AA	5,009,108	0	0	0	0	0	0	3,495,155	3,495,155	0	1,513,953	1,513,953
7	CD-AA	13,046,703	0	0	9,208,102	9,208,102	0	0	2,676,270	2,676,270	0	1,162,331	1,162,331
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	0
	TOTAL ACCOUNT	28,211,143	712,874	961,325	14,097,576	15,771,775	1,806,874	488,652	6,607,360	8,902,886	860,198	2,676,284	3,536,482
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,414,842	359,643	13,580	1,041,619	1,414,842	0	0	0	0	0	0	0
99	GD-WA / ID / AN	125,307	0	0	0	0	30,390	0	94,917	125,307	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	3,354,753	359,643	13,580	2,148,646	2,521,869	30,390	0	559,827	590,217	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,076,542	14,047,229	9,501,623	8,527,690	32,076,542	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9	CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0
	TOTAL ACCOUNT	38,085,958	14,299,603	9,856,685	9,371,422	33,527,710	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

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AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2019	
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AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,717,572	10,797,229	6,452,618	32,467,725	49,717,572	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7		CD-AA	51,692,634	0	0	36,483,627	36,483,627	0	0	10,603,710	10,603,710	0	4,605,297	4,605,297
9		CD-WA/ ID / AN	17,963,242	6,348,409	2,909,459	4,730,648	13,988,516	1,803,850	826,700	1,344,176	3,974,726	0	0	0
		TOTAL ACCOUNT	122,055,300	17,145,638	9,362,077	73,682,000	100,189,715	2,505,574	1,135,291	12,323,612	15,964,477	1,133,063	4,768,045	5,901,108
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	613,649	0	0	433,101	433,101	0	0	125,878	125,878	0	54,670	54,670
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	565,845,303	73,870,553	39,861,757	291,215,777	404,948,087	43,976,967	7,102,599	71,836,646	122,916,212	10,660,192	27,320,812	37,981,004

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,457,781	1,432,132	0	14,025,649	15,457,781	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	104,122,266	0	0	73,487,413	73,487,413	0	0	21,358,600	21,358,600	0	9,276,253	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	120,745,973	1,432,132	32,734	87,838,804	89,303,670	0	9,301	21,943,491	21,952,792	0	9,489,511	9,489,511
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,596,675	0	0	1,832,681	1,832,681	0	0	532,656	532,656	0	231,338	231,338
9		CD-WA / ID / AN	18,916,672	14,730,980	0	0	14,730,980	4,185,692	0	0	4,185,692	0	0	0
		TOTAL ACCOUNT	21,513,347	14,730,980	0	1,832,681	16,563,661	4,185,692	0	532,656	4,718,348	0	231,338	231,338
	TOTAL		298,644,617	16,802,281	32,734	201,125,281	217,960,296	5,208,286	788,906	51,816,150	57,813,342	426,123	22,444,856	22,870,979

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(85,914,917)	(60,637,030)	(17,623,727)	(7,654,160)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919	CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(88,510,616)	(62,526,025)	(18,168,794)	(7,815,797)

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 June 30, 2019
 Ending Balance Basis

Report ID:
C-WKC-12E

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	3,664,224	3,664,224	0	0	0	0	3,664,224
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	30	30	0	0	0	0	30
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,541,094	26,223,622	0	77,764,716	48,133,208	24,310,678	3,407,886	1,912,944	0
TOTAL		51,541,094	26,223,622	3,664,254	81,428,970	48,133,208	24,310,678	3,407,886	1,912,944	3,664,254

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