

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended August 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	175,383,150	115,756,478	59,626,672
	Adjustments			
	Adjusted Net Operating Income (Loss)	175,383,150	115,756,478	59,626,672
E-APL	Electric Net Rate Base	2,539,743,153	1,709,205,939	830,537,214
	RATE OF RETURN	6.906%	6.773%	7.179%

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2019
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers Percent	8-01-2019 thru 08-31-2019	390,797 100.000%	256,141 65.543%	134,656 34.457%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2018 thru 08-31-2019	26,360,342 100.000%	17,857,817 67.745%	8,502,525 32.255%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2019
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
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For Twelve Months Ended August 31, 2019
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2019
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at 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%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	311.494%	88.506%	0.000%
				100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	8-01-2019 thru 08-31-2019	1,230,898,010	844,499,361	386,398,649	
				100.000%	68.608%	31.392%	
11		Book Depreciation Percent	09-01-2018 thru 08-31-2019	118,467,819	77,144,603	41,323,216	
				100.000%	65.119%	34.881%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	8-01-2019 thru 08-31-2019	3,115,497,071 100.000%	2,093,910,673 67.210%	1,021,586,398 32.790%
13	E-PLT	Net Electric General Plant Percent	8-01-2019 thru 08-31-2019	271,272,651 100.000%	185,117,053 68.240%	86,155,598 31.760%
14		Net Allocated Schedule M's Percent	09-01-2018 thru 08-31-2019	-87,849,416 100.000%	-59,264,143 67.461%	-28,585,273 32.539%
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 August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	363,332,353	0	363,332,353	246,251,740	0	246,251,740	117,080,613	0	117,080,613
99	442200	Commercial - Firm & Int.	314,243,582	0	314,243,582	224,982,974	0	224,982,974	89,260,608	0	89,260,608
1	442300	Industrial	112,113,427	0	112,113,427	64,401,080	0	64,401,080	47,712,347	0	47,712,347
99	444000	Public Street & Highway Lighting	7,588,367	0	7,588,367	4,905,035	0	4,905,035	2,683,332	0	2,683,332
99	448000	Interdepartmental Revenue	1,465,026	0	1,465,026	1,193,600	0	1,193,600	271,426	0	271,426
99	499XXX	Unbilled Revenue	(255,230)	0	(255,230)	808,523	0	808,523	(1,063,753)	0	(1,063,753)
TOTAL SALES TO ULTIMATE CUSTOMERS			798,487,525	0	798,487,525	542,542,952	0	542,542,952	255,944,573	0	255,944,573
1	447XXX	Sales for Resale	0	79,668,607	79,668,607	0	52,095,302	52,095,302	0	27,573,305	27,573,305
TOTAL SALES OF ELECTRICITY			798,487,525	79,668,607	878,156,132	542,542,952	52,095,302	594,638,254	255,944,573	27,573,305	283,517,878
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(516,151)	0	(516,151)	(466,428)	0	(466,428)	(49,723)	0	(49,723)
99	451000	Miscellaneous Service Revenue	305,985	0	305,985	179,135	0	179,135	126,850	0	126,850
1	453000	Sales of Water & Water Power	0	376,000	376,000	0	245,866	245,866	0	130,134	130,134
1	454000	Rent from Electric Property	2,990,087	94,195	3,084,282	1,720,032	61,594	1,781,626	1,270,055	32,601	1,302,656
1	454100	Rent from Trnsmission Joint Use	52,337	0	52,337	24,636	0	24,636	27,701	0	27,701
1	456XXX	Other Electric Revenues	13,282,147	80,311,812	93,593,959	10,201,737	52,515,894	62,717,631	3,080,410	27,795,918	30,876,328
TOTAL OTHER OPERATING REVENUE			16,114,405	80,782,007	96,896,412	11,659,112	52,823,354	64,482,466	4,455,293	27,958,653	32,413,946
TOTAL ELECTRIC REVENUE			814,601,930	160,450,614	975,052,544	554,202,064	104,918,656	659,120,720	260,399,866	55,531,958	315,931,824

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

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For Twelve Months Ended August 31, 2019		
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	3,476,566	29,609,061	33,085,627	1,721,672	19,361,365	21,083,037	1,754,894	10,247,696	12,002,590
E-DEPX		Depreciation Expense-Transmission	618,741	13,911,246	14,529,987	210,367	9,096,564	9,306,931	408,374	4,814,682	5,223,056
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,674	1,153,674	0	754,388	754,388	0	399,286	399,286
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(307,115)	0	(307,115)	0	0	0	(307,115)	0	(307,115)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	325,038	0	325,038	0	0	0	325,038	0	325,038
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	275,632	0	275,632	0	0	0	275,632	0	275,632
99	407362	Amortization of LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	215,934	0	215,934	167,510	0	167,510	48,424	0	48,424
99	407403	Amortization of Dissallowed K.F. Plant	(50,472)	0	(50,472)	(50,472)	0	(50,472)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(785,215)	0	(785,215)	0	0	0	(785,215)	0	(785,215)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,755,014)	0	(2,755,014)	(1,919,074)	0	(1,919,074)	(835,940)	0	(835,940)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	614,394	0	614,394	0	0	0	614,394	0	614,394
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	28,754	0	28,754	28,754	0	28,754	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,112,455	25,112,455	0	16,421,034	16,421,034	0	8,691,421	8,691,421
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	5,152,748	70,894,826	76,047,574	2,734,093	46,358,127	49,092,220	2,418,655	24,536,699	26,955,354
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	14,599,835	456,646,350	471,246,185	12,165,453	298,601,048	310,766,501	2,434,382	158,045,302	160,479,684

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 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	184,682	184,682	0	121,046	121,046	0	63,636	63,636
2	902000	Meter Reading Expenses	2,864,628	169,920	3,034,548	2,660,663	111,371	2,772,034	203,965	58,549	262,514
2	903XXX	Customer Records & Collection Expenses	2,821,712	7,691,355	10,513,067	1,918,201	5,041,145	6,959,346	903,511	2,650,210	3,553,721
2	904000	Uncollectible Accounts	(15,140)	209,773	194,633	(35,992)	137,492	101,500	20,852	72,281	93,133
2	905000	Misc Customer Accounts	0	229,694	229,694	0	150,548	150,548	0	79,146	79,146
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,671,200	8,485,424	14,156,624	4,542,872	5,561,602	10,104,474	1,128,328	2,923,822	4,052,150
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	39,739,779	221,467	39,961,246	29,046,662	145,156	29,191,818	10,693,117	76,311	10,769,428
2	909000	Advertising	49,031	1,037,836	1,086,867	49,577	680,229	729,806	(546)	357,607	357,061
2	910000	Misc Customer Service & Info Exp	0	367,180	367,180	0	240,661	240,661	0	126,519	126,519
TOTAL CUSTOMER SERVICE & INFO EXP			39,788,810	1,626,483	41,415,293	29,096,239	1,066,046	30,162,285	10,692,571	560,437	11,253,008
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	714,756	32,142,101	32,856,857	553,655	22,047,874	22,601,529	161,101	10,094,227	10,255,328
4	921000	Office Supplies & Expenses	20,521	4,917,721	4,938,242	18,365	3,373,311	3,391,676	2,156	1,544,410	1,546,566
4	922000	Admin Exp Transferred--Credit	0	(110,085)	(110,085)	0	(75,513)	(75,513)	0	(34,572)	(34,572)
4	923000	Outside Services Employed	345,495	9,980,596	10,326,091	332,938	6,846,190	7,179,128	12,557	3,134,406	3,146,963
4	924000	Property Insurance Premium	0	1,342,837	1,342,837	0	921,119	921,119	0	421,718	421,718
4	925XXX	Injuries and Damages	232	3,162,551	3,162,783	77	2,169,352	2,169,429	155	993,199	993,354
4	926XXX	Employee Pensions and Benefits	8,117	1,615,801	1,623,918	8,117	1,108,359	1,116,476	0	507,442	507,442
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,931,338	3,932,789	6,864,127	1,868,754	2,571,651	4,440,405	1,062,584	1,361,138	2,423,722
4	930000	Miscellaneous General Expenses	136,859	4,332,522	4,469,381	91,468	2,971,893	3,063,361	45,391	1,360,629	1,406,020
4	931000	Rents	4,712	250,553	255,265	0	171,867	171,867	4,712	78,686	83,398
4	935000	Maintenance of General Plant	1,175,540	11,906,863	13,082,403	687,770	8,167,513	8,855,283	487,770	3,739,350	4,227,120
TOTAL ADMIN & GEN OPERATING EXP			5,338,770	73,474,249	78,813,019	3,561,144	50,273,616	53,834,760	1,777,626	23,200,633	24,978,259

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended August 31, 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	2,502,830	19,038,283	21,541,113	1,838,765	13,059,311	14,898,076	664,065	5,978,972	6,643,037
E-AMTX		Amortization Expense-General Plant - 303000	0	527,834	527,834	0	361,825	361,825	0	166,009	166,009
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,954,277	22,652,019	25,606,296	2,948,147	15,538,152	18,486,299	6,130	7,113,867	7,119,997
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,786	47,786	0	32,779	32,779	0	15,007	15,007
99	407229	Idaho Earnings Test Amortization	(538,513)	0	(538,513)	0	0	0	(538,513)	0	(538,513)
99	407230	Tax Reform Amortization	(8,160,032)	0	(8,160,032)	(5,934,424)	0	(5,934,424)	(2,225,608)	0	(2,225,608)
99	407311	Regulatory Debit - AFUDC Amortization	20,370	70,366	90,736	18,846	47,293	66,139	1,524	23,073	24,597
99	407319	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	407332	Existing Meters Excess Deprec. Deferral	641,205	0	641,205	641,205	0	641,205	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(972,337)	0	(972,337)	(657,871)	0	(657,871)	(314,466)	0	(314,466)
99	407436	Regulatory Credit - AMI	(5,671,919)	0	(5,671,919)	(5,671,919)	0	(5,671,919)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,451,747)	42,336,288	34,884,541	(5,626,412)	29,039,360	23,412,948	(1,825,335)	13,296,928	11,471,593
		TOTAL ADMIN & GENERAL EXPENSES	(2,112,977)	115,810,537	113,697,560	(2,065,268)	79,312,976	77,247,708	(47,709)	36,497,561	36,449,852
		TOTAL EXPENSES BEFORE FIT	188,181,146	592,930,776	781,111,922	140,351,924	391,561,397	531,913,321	47,829,222	201,369,379	249,198,601
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,940,622			127,207,399			66,733,223
E-FIT		FEDERAL INCOME TAX			16,479,569			10,757,529			5,722,040
E-FIT		DEFERRED FEDERAL INCOME TAX			2,562,691			1,010,395			1,552,296
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			175,383,150			115,756,478			59,626,672

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.543%	34.457%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.745%	32.255%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE		E-456-12E
For Twelve Months Ended August 31, 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	44,555	878,049	922,604	42,555	574,156	616,711	2,000	303,893	305,893
1	456010	Other Electric Rev-Financial	0	(9,311,344)	(9,311,344)	0	(6,088,688)	(6,088,688)	0	(3,222,656)	(3,222,656)
1	456015	Other Electric Rev-CT Fuel Sales	0	22,327,446	22,327,446	0	14,599,917	14,599,917	0	7,727,529	7,727,529
1	456016	Other Electric Rev-Resource Opt	0	2,384,794	2,384,794	0	1,559,417	1,559,417	0	825,377	825,377
1	456017	Other Electric Rev-Non Resource	0	66,963	66,963	0	43,787	43,787	0	23,176	23,176
1	456018	Other Electric Rev-Extraction	0	526,341	526,341	0	344,174	344,174	0	182,167	182,167
1	456020	Other Electric Rev-Sale of Excess	0	159,105	159,105	0	104,039	104,039	0	55,066	55,066
1	456030	Other Electric Rev-Clearwater	(61,183)	711,835	650,652	0	465,469	465,469	(61,183)	246,366	185,183
1	456100	Transmission Revenue of Others	0	13,244,242	13,244,242	0	8,660,410	8,660,410	0	4,583,832	4,583,832
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,441,962	2,441,962	0	1,596,799	1,596,799	0	845,163	845,163
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(109,626)	0	(109,626)	(109,626)	0	(109,626)	0	0	0
1	456328	Residential Decoupling Deferral	4,803,818	0	4,803,818	3,855,398	0	3,855,398	948,420	0	948,420
1	456329	Amortization Res Decoupling Deferral	2,662,676	0	2,662,676	912,243	0	912,243	1,750,433	0	1,750,433
1	456338	Non-res Decoupling Deferred Rev	7,448,507	0	7,448,507	6,446,518	0	6,446,518	1,001,989	0	1,001,989
1	456339	Amortization Non-res Decoupling	(1,805,190)	0	(1,805,190)	(1,052,495)	0	(1,052,495)	(752,695)	0	(752,695)
1	456380	Other Electric Revenue-Clearwater	140,666	0	140,666	0	0	0	140,666	0	140,666
1	456700	Other Electric Rev-Low Voltage	157,926	0	157,926	107,145	0	107,145	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,098,340	1,098,340	0	581,336	581,336
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(5,250,124)	(5,250,124)	0	(3,433,056)	(3,433,056)	0	(1,817,068)	(1,817,068)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	5,250,124	5,250,124	0	3,433,056	3,433,056	0	1,817,068	1,817,068
1	456730	Other Elec Rev-Intraco Thermal	0	44,278,742	44,278,742	0	28,953,869	28,953,869	0	15,324,873	15,324,873
TOTAL ACCOUNT 456			13,282,149	80,311,811	93,593,960	10,201,738	52,515,893	62,717,631	3,080,411	27,795,918	30,876,329

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	55500/555100	Purchased Power	0	130,901,892	130,901,892	0	85,596,747	85,596,747	0	45,305,145	45,305,145
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	268,449	1,055,123	1,323,572	268,449	689,945	958,394	0	365,178	365,178
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	5,242,755	0	5,242,755	0	0	0	5,242,755	0	5,242,755
1	555550	Non Monetary - Exchange Power	0	(1,927,032)	(1,927,032)	0	(1,260,086)	(1,260,086)	0	(666,946)	(666,946)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	6,238,105	6,238,105	0	4,079,097	4,079,097	0	2,159,008	2,159,008
1	555710	Intercompany Purchase	0	2,441,288	2,441,288	0	1,596,358	1,596,358	0	844,930	844,930
TOTAL ACCOUNT 555			5,511,204	138,709,376	144,220,580	268,449	90,702,061	90,970,510	5,242,755	48,007,315	53,250,070

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended August 31, 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	13,646	6,951,135	6,964,781	13,646	4,545,347	4,558,993	0	2,405,788	2,405,788
1	557010	Other Power Supply Expense - Financial	0	(1,948,774)	(1,948,774)	0	(1,274,303)	(1,274,303)	0	(674,471)	(674,471)
1	557018	Merchandise Processing Fee	0	49,707	49,707	0	32,503	32,503	0	17,204	17,204
1	557150	Fuel - Economic Dispatch	0	(3,703,904)	(3,703,904)	0	(2,421,983)	(2,421,983)	0	(1,281,921)	(1,281,921)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,218	1,454,218	0	950,913	950,913	0	503,305	503,305
99	557161	Unbilled Add-Ons	(311,870)	0	(311,870)	0	0	0	(311,870)	0	(311,870)
1	557165	Other Resource Costs-CAISO Charges	0	256,139	256,139	0	167,489	167,489	0	88,650	88,650
1	557170	Broker Fees - Power	0	345,169	345,169	0	225,706	225,706	0	119,463	119,463
1	557171	REC Broker Fees	0	45,749	45,749	0	29,915	29,915	0	15,834	15,834
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	3,362,546	0	3,362,546	3,362,546	0	3,362,546	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	680,444	0	680,444	680,444	0	680,444	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,815,389)	0	(1,815,389)	(1,815,389)	0	(1,815,389)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	751,501	0	751,501	0	0	0	751,501	0	751,501
99	557390	Idaho PCA Amortization	(9,386,609)	0	(9,386,609)	0	0	0	(9,386,609)	0	(9,386,609)
1	557395	Optional Renewable Power Expense Offset	0	642	642	0	420	420	0	222	222
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	8,331,985	8,331,985	0	5,448,285	5,448,285	0	2,883,700	2,883,700
1	557711	Turbine Gas Bookout Offset	0	(8,331,985)	(8,331,985)	0	(5,448,285)	(5,448,285)	0	(2,883,700)	(2,883,700)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,516,276	56,516,276	0	36,955,993	36,955,993	0	19,560,283	19,560,283
TOTAL ACCOUNT 557			(5,887,053)	59,966,357	54,079,304	2,738,745	39,212,000	41,950,745	(8,625,798)	20,754,357	12,128,559

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
2	908000	Customer Assistance Expense	349,069	221,467	570,536	264,129	145,156	409,285	84,940	76,311
99	908600	Public Purpose Tariff Rider Expense Offset	38,898,407	0	38,898,407	28,607,900	0	28,607,900	10,290,507	0
99	908610	Limited Income Tax Refund Program	205,863	0	205,863	205,863	0	205,863	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	286,440	0	286,440	(31,230)	0	(31,230)	317,670	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	39,739,779	221,467	39,961,246	29,046,662	145,156	29,191,818	10,693,117	76,311

ALLOCATION RATIOS:

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

Total

161,251

10,290,507

0

317,670

0

10,769,428

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended August 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.93%	52.93%
2	Cost of Debt		5.214%	5.181%
	Total Weighted Cost		2.760%	2.742%
E-APL	Net Rate Base	2,539,743,153	1,709,205,939	830,537,214
	Interest Deduction for FIT Calculation	69,947,414	47,174,084	22,773,330
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 August 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	975,052,544	659,120,720	315,931,824
E-OPS	Less: Operating & Maintenance Expense	566,240,273	380,608,903	185,631,370
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	135,063,417	87,940,663	47,122,754
E-OTX	Less: Taxes Other than FIT	79,808,232	63,363,755	16,444,477
	Net Operating Income Before FIT	193,940,622	127,207,399	66,733,223
E-INT	Less: Interest Expense	69,947,414	47,174,084	22,773,330
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,355,627	0	1,355,627
E-SCM	Plus: Schedule M Adjustments	(46,874,695)	(28,949,546)	(17,925,149)
	Taxable Net Operating Income	78,474,140	51,226,329	27,247,811
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	16,479,569	10,757,529	5,722,040
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	16,479,569	10,757,529	5,722,040
E-DTE	Deferred FIT	2,562,691	1,010,395	1,552,296
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	18,557,472	11,450,921	7,106,551

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 August 31, 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	58,730,573	87,005,500	145,736,073	38,531,041	58,248,821	96,779,862	20,199,532	28,756,679	48,956,211	
12	997001 Contributions In Aid of Construction	0	8,489,801	8,489,801	0	5,705,995	5,705,995	0	2,783,806	2,783,806	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	672,401	672,401	0	451,921	451,921	0	220,480	220,480	
99	997007 Idaho PCA	(8,635,108)	0	(8,635,108)	0	0	0	(8,635,108)	0	(8,635,108)	
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,732)	(22,732)	0	(11,090)	(11,090)	
12	997016 Redemption Expense Amortization	0	948,805	948,805	0	637,692	637,692	0	311,113	311,113	
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	8,913,084	2,174	8,915,258	6,791,727	1,461	6,793,188	2,121,357	713	2,122,070	
12	997020 FAS87 Current Pension Accrual	0	164,341	164,341	0	110,454	110,454	0	53,887	53,887	
99	997024 Kettle Falls Disallowance	(50,472)	0	(50,472)	(50,472)	0	(50,472)	0	0	0	
12	997027 Uncollectibles	0	(1,911,339)	(1,911,339)	0	(1,284,611)	(1,284,611)	0	(626,728)	(626,728)	
99	997031 Decoupling Mechanism	(12,988,967)	0	(12,988,967)	(10,040,820)	0	(10,040,820)	(2,948,147)	0	(2,948,147)	
12	997032 Interest Rate Swaps	0	1,969,173	1,969,173	0	1,323,481	1,323,481	0	645,692	645,692	
99	997033 BPA Residential Exchange	100,455	0	100,455	17,189	0	17,189	83,266	0	83,266	
99	997034 Montana Hydro Settlement	4,970,267	0	4,970,267	3,249,396	0	3,249,396	1,720,871	0	1,720,871	
99	997035 Leases	0	(17,411)	(17,411)	0	(11,943)	(11,943)	0	(5,468)	(5,468)	
99	997043 Washington Deferred Power Costs	3,352,046	0	3,352,046	3,352,046	0	3,352,046	0	0	0	
12	997044 Non-Monetary Power Costs	0	(1,927,032)	(1,927,032)	0	(1,295,158)	(1,295,158)	0	(631,874)	(631,874)	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(189,990)	0	(189,990)	(195,178)	0	(195,178)	5,188	0	5,188	
12	997048 AFUDC	0	7,327,598	7,327,598	0	4,924,879	4,924,879	0	2,402,719	2,402,719	
12	997049 Tax Depreciation	0	(154,075,047)	(154,075,047)	0	(103,553,839)	(103,553,839)	0	(50,521,208)	(50,521,208)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996	
12	997061 CDA Fund Settlement	(266,667)	266,667	0	0	179,227	179,227	(266,667)	87,440	(179,227)	
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	594,194	746,312	30,975	289,892	320,867	
99	997065 Amortization - Unbilled Revenue Add-Ins	135,600	0	135,600	373,149	0	373,149	(237,549)	0	(237,549)	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	7,339,004	7,339,004	0	4,932,545	4,932,545	0	2,406,459	2,406,459	
12	997081 Deferred Compensation	0	84,847	84,847	0	57,026	57,026	0	27,821	27,821	
4	997082 Meal Disallowances	0	524,601	524,601	0	359,850	359,850	0	164,751	164,751	
12	997083 Paid Time Off	0	282,052	282,052	0	189,567	189,567	0	92,485	92,485	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	890,026	0	890,026	0	0	0	890,026	0	890,026	
99	997095 WA REC Deferral	(1,135,661)	0	(1,135,661)	(1,135,661)	0	(1,135,661)	0	0	0	
12	997096 CDA Settlement Costs	0	32,720	32,720	0	21,991	21,991	0	10,729	10,729	
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	(24,190)	(24,190)	0	(16,258)	(16,258)	0	(7,932)	(7,932)	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(36,745,069)	(36,745,069)	0	(24,696,361)	(24,696,361)	0	(12,048,708)	(12,048,708)	
99	997102 Amort Idaho Earnings Test (254229)	(583,835)	0	(583,835)	0	0	0	(583,835)	0	(583,835)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
99	997107 MDM System	(7,987,472)	0	(7,987,472)	(7,987,472)	0	(7,987,472)	0	0	0	
12	997108 Provision for Rate Refund-Tax Reform	104,716	0	104,716	138,506	0	138,506	(33,790)	0	(33,790)	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997109	Tax Reform Amortization	(7,875,012)	0	(7,875,012)	(5,983,015)	0	(5,983,015)	(1,891,997)	0	(1,891,997)
99	997110	FISERVE	(972,647)	0	(972,647)	(658,083)	0	(658,083)	(314,564)	0	(314,564)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(565,478)	(565,478)	0	(275,882)	(275,882)
12	997112	AFUDC Equity Tax Flow Through	0	(6,860,872)	(6,860,872)	0	(4,611,192)	(4,611,192)	0	(2,249,680)	(2,249,680)
12	997113	AFUDC Equity CWIP	0	(1,326,825)	(1,326,825)	0	(891,759)	(891,759)	0	(435,066)	(435,066)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,914)	(53,914)	0	(26,303)	(26,303)
99	997115	AFUDC Equity DFIT Deferral	1,772,372	0	1,772,372	1,190,839	0	1,190,839	581,533	0	581,533
99	997117	Colstrip Plant Adjustment	(767,293)	0	(767,293)	0	0	0	(767,293)	0	(767,293)
		TOTAL SCHEDULE M ADJUSTMENTS	55,914,242	(87,849,414)	(46,874,695)	30,314,595	(59,264,141)	(28,949,546)	10,660,124	(28,585,273)	(17,925,149)

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%	67.210%	32.790%
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 August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	(1,473,123)	(1,473,123)	0	(990,086)	(990,086)	0	(483,037)	(483,037)
99	410100	Deferred Federal Income Tax Expense - Washin	2,847,747	0	2,847,747	2,847,747	0	2,847,747	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,162,029	0	2,162,029	0	0	0	2,162,029	0	2,162,029
	410100	Total	5,009,776	(1,473,123)	3,536,653	2,847,747	(990,086)	1,857,661	2,162,029	(483,037)	1,678,992
12	411100	Deferred Federal Income Tax Expense - Allocate	0	(72,334)	(72,334)	0	(48,616)	(48,616)	0	(23,718)	(23,718)
99	411100	Deferred Federal Income Tax Expense - Washin	(798,650)	0	(798,650)	(798,650)	0	(798,650)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(102,978)	0	(102,978)	0	0	0	(102,978)	0	(102,978)
	411100	Total	(901,628)	(72,334)	(973,962)	(798,650)	(48,616)	(847,266)	(102,978)	(23,718)	(126,696)
Total Deferred Federal Income Tax Expense			4,108,148	(1,545,457)	2,562,691	2,049,097	(1,038,702)	1,010,395	2,059,051	(506,755)	1,552,296

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.210%	32.790%
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 August 31, 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	1,468,873	1,468,873	0	960,496	960,496	0	508,377	508,377
1	408150	R&P Property Tax--Production	0	17,518,752	17,518,752	0	11,455,512	11,455,512	0	6,063,240	6,063,240
1	408180	R&P Property Tax--Transmission	0	6,021,667	6,021,667	0	3,937,568	3,937,568	0	2,084,099	2,084,099
1	409100	State Income Tax--Montana & Oregon	0	62,787	62,787	0	41,056	41,056	0	21,731	21,731
TOTAL PRODUCTION & TRANSMISSION			0	25,112,455	25,112,455	0	16,421,034	16,421,034	0	8,691,421	8,691,421
DISTRIBUTION											
99	408110	State Excise Tax	21,155,474	0	21,155,474	21,155,474	0	21,155,474	0	0	0
99	408120	Municipal Occupation & License Tax	22,159,062	0	22,159,062	18,666,978	0	18,666,978	3,492,084	0	3,492,084
99	408160	Miscellaneous State or Local Tax--WA & ID	117	0	117	0	0	0	117	0	117
99	408170	R&P Property Tax--Distribution	10,331,510	0	10,331,510	7,120,269	0	7,120,269	3,211,241	0	3,211,241
99	409100	State Income Tax--Idaho	(306,013)	0	(306,013)	0	0	0	(306,013)	0	(306,013)
99	411410	State Income Tax--Idaho ITC Deferred	1,441,256	0	1,441,256	0	0	0	1,441,256	0	1,441,256
99	411420	State Income Tax--Idaho ITC Amortization	(85,629)	0	(85,629)	0	0	0	(85,629)	0	(85,629)
TOTAL DISTRIBUTION			54,695,777	0	54,695,777	46,942,721	0	46,942,721	7,753,056	0	7,753,056
TOTAL TAXES OTHER THAN FIT			54,695,777	25,112,455	79,808,232	46,942,721	16,421,034	63,363,755	7,753,056	8,691,421	16,444,477

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 August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,016,666	8,016,666	0	5,242,098	5,242,098	0	2,774,568	2,774,568
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	1,124,730	1,124,730	0	735,461	735,461	0	389,269	389,269
1	182381	CDA Settlement Past Storage	0	30,390,444	30,390,444	0	19,872,311	19,872,311	0	10,518,133	10,518,133
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	93,524,457	94,989,323	1,432,132	64,153,101	65,585,233	32,734	29,371,356	29,404,090
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	14,734,464	975,051	15,709,515	14,734,464	668,836	15,403,300	0	306,215	306,215
TOTAL INTANGIBLE PLANT			17,441,203	291,534,361	308,975,564	17,408,469	196,893,695	214,302,164	32,734	94,640,666	94,673,400
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	110,973,859	28,715,160	139,689,019	72,521,761	18,776,843	91,298,604	38,452,098	9,938,317	48,390,415
1	312000	Boiler Plant	145,643,416	46,675,097	192,318,513	95,180,529	30,520,846	125,701,375	50,462,887	16,154,251	66,617,138
1	313000	Generators	7,541	0	7,541	4,876	0	4,876	2,665	0	2,665
1	314000	Turbogenerator Units	38,610,547	18,134,753	56,745,300	25,229,301	11,858,315	37,087,616	13,381,246	6,276,438	19,657,684
1	315000	Accessory Electric Equipment	17,308,314	11,820,625	29,128,939	11,311,135	7,729,507	19,040,642	5,997,179	4,091,118	10,088,297
1	316000	Miscellaneous Power Plant Equipment	14,106,750	2,672,035	16,778,785	9,218,791	1,747,244	10,966,035	4,887,959	924,791	5,812,750
TOTAL STEAM PRODUCTION PLANT			326,650,427	111,596,142	438,246,569	213,466,393	72,972,718	286,439,111	113,184,034	38,623,424	151,807,458
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	64,009,012	64,009,012	0	41,855,493	41,855,493	0	22,153,519	22,153,519
1	331XXX	Structures & Improvements	0	90,114,444	90,114,444	0	58,925,835	58,925,835	0	31,188,609	31,188,609
1	332XXX	Reservoirs, Dams, & Waterways	0	193,950,402	193,950,402	0	126,824,168	126,824,168	0	67,126,234	67,126,234
1	333000	Waterwheels, Turbines, & Generators	0	233,093,678	233,093,678	0	152,419,956	152,419,956	0	80,673,722	80,673,722
1	334000	Accessory Electric Equipment	0	68,454,689	68,454,689	0	44,762,521	44,762,521	0	23,692,168	23,692,168
1	335XXX	Miscellaneous Power Plant Equipment	0	14,527,394	14,527,394	0	9,499,463	9,499,463	0	5,027,931	5,027,931
1	336000	Roads, Railroads, & Bridges	0	4,343,906	4,343,906	0	2,840,480	2,840,480	0	1,503,426	1,503,426
TOTAL HYDRAULIC PRODUCTION PLANT			0	668,493,525	668,493,525	0	437,127,916	437,127,916	0	231,365,609	231,365,609
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	17,131,203	17,131,203	0	11,202,094	11,202,094	0	5,929,109	5,929,109
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,144	21,388,144	0	13,985,707	13,985,707	0	7,402,437	7,402,437
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,614,883	219,614,883	0	143,606,172	143,606,172	0	76,008,711	76,008,711
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	22,352,048	22,352,048	0	14,616,004	14,616,004	0	7,736,044	7,736,044
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,680,798	1,680,798	0	1,099,074	1,099,074	0	581,724	581,724
TOTAL OTHER PRODUCTION PLANT			0	306,785,667	306,785,667	0	200,607,147	200,607,147	0	106,178,520	106,178,520
TOTAL PRODUCTION PLANT			326,650,427	1,086,875,334	1,413,525,761	213,466,393	710,707,781	924,174,174	113,184,034	376,167,553	489,351,587

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended August 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
TRANSMISSION PLANT:												
1	350XXX	Land & Land Rights	628,358	27,755,744	28,384,102	410,632	18,149,481	18,560,113	217,726	9,606,263	9,823,989	
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0	
1	352XXX	Structures & Improvements	294	25,635,056	25,635,350	175	16,762,763	16,762,938	119	8,872,293	8,872,412	
1	353XXX	Station Equipment	11,959,446	272,013,618	283,973,064	7,815,556	177,869,705	185,685,261	4,143,890	94,143,913	98,287,803	
1	354000	Towers & Fixtures	15,993,346	1,167,385	17,160,731	10,451,654	763,353	11,215,007	5,541,692	404,032	5,945,724	
1	355000	Poles & Fixtures	5,418	275,108,960	275,114,378	3,541	179,893,749	179,897,290	1,877	95,215,211	95,217,088	
1	356000	Overhead Conductors & Devices	12,524,431	141,698,997	154,223,428	8,184,727	92,656,974	100,841,701	4,339,704	49,042,023	53,381,727	
1	357000	Underground Conduit	0	3,094,224	3,094,224	0	2,023,313	2,023,313	0	1,070,911	1,070,911	
1	358000	Underground Conductors & Devices	0	2,442,884	2,442,884	0	1,597,402	1,597,402	0	845,482	845,482	
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			41,190,127	750,951,181	792,141,308	26,917,803	491,046,977	517,964,780	14,272,324	259,904,204	274,176,528	
DISTRIBUTION PLANT:												
99	360200	Land & Land Rights	7,760,346	0	7,760,346	6,289,792	0	6,289,792	1,470,554	0	1,470,554	
99	360400	Land Easements	2,672,435	0	2,672,435	432,716	0	432,716	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	34,648,270	0	34,648,270	27,725,806	0	27,725,806	6,922,464	0	6,922,464	
3	362000	Station Equipment	137,990,917	3,038,989	141,029,906	92,673,452	2,058,763	94,732,215	45,317,465	980,226	46,297,691	
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	427,049,024	0	427,049,024	277,353,002	0	277,353,002	149,696,022	0	149,696,022	
99	365000	Overhead Conductors & Devices	276,038,687	0	276,038,687	176,427,529	0	176,427,529	99,611,158	0	99,611,158	
99	366000	Underground Conduit	121,693,799	0	121,693,799	79,385,591	0	79,385,591	42,308,208	0	42,308,208	
99	367000	Underground Conductors & Devices	215,954,195	0	215,954,195	143,160,012	0	143,160,012	72,794,183	0	72,794,183	
99	368000	Line Transformers	277,270,918	0	277,270,918	191,374,664	0	191,374,664	85,896,254	0	85,896,254	
99	369XXX	Services	177,813,950	0	177,813,950	117,099,974	0	117,099,974	60,713,976	0	60,713,976	
99	371XXX	Installations on Customers' Premises	1,806,133	0	1,806,133	1,806,133	0	1,806,133	0	0	0	
99	370XXX	Meters	69,371,635	0	69,371,635	46,276,310	0	46,276,310	23,095,325	0	23,095,325	
99	373XXX	Street Light & Signal Systems	64,401,400	0	64,401,400	41,784,698	0	41,784,698	22,616,702	0	22,616,702	
TOTAL DISTRIBUTION PLANT			1,817,437,404	3,038,989	1,820,476,393	1,204,387,524	2,058,763	1,206,446,287	613,049,880	980,226	614,030,106	
GENERAL PLANT: (From Report C-GPL)												
4	389XXX	Land & Land Rights	1,516,394	7,553,997	9,070,391	813,635	5,181,664	5,995,299	702,759	2,372,333	3,075,092	
4	390XXX	Structures & Improvements	18,901,341	92,934,590	111,835,931	10,532,914	63,748,482	74,281,396	8,368,427	29,186,108	37,554,535	
4	391XXX	Office Furniture & Equipment	4,243,322	64,792,725	69,036,047	4,220,347	44,444,570	48,664,917	22,975	20,348,155	20,371,130	
4	392XXX	Transportation Equipment	35,010,551	22,779,608	57,790,159	24,764,846	15,625,672	40,390,518	10,245,705	7,153,936	17,399,641	
4	393000	Stores Equipment	424,950	3,866,151	4,291,101	248,778	2,651,986	2,900,764	176,172	1,214,165	1,390,337	
4	394000	Tools, Shop & Garage Equipment	1,777,065	14,391,466	16,168,531	785,911	9,871,826	10,657,737	991,154	4,519,640	5,510,794	
4	394100	Electric Charging Stations	0	117,230	117,230	0	80,414	80,414	0	36,816	36,816	
4	395XXX	Laboratory Equipment	385,599	2,385,812	2,771,411	372,019	1,636,548	2,008,567	13,580	749,264	762,844	
4	396XXX	Power Operated Equipment	23,947,988	9,349,782	33,297,770	14,053,051	6,413,483	20,466,534	9,894,937	2,936,299	12,831,236	
4	397XXX	Communications Equipment	26,965,270	75,796,993	102,762,263	17,589,554	51,992,947	69,582,501	9,375,716	23,804,046	33,179,762	
4	398000	Miscellaneous Equipment	13,522	619,847	633,369	0	425,184	425,184	13,522	194,663	208,185	
TOTAL GENERAL PLANT			113,186,002	294,588,201	407,774,203	73,381,055	202,072,776	275,453,831	39,804,947	92,515,425	132,320,372	
TOTAL PLANT IN SERVICE			2,315,905,163	2,426,988,066	4,742,893,229	1,535,561,244	1,602,779,992	3,138,341,236	780,343,919	824,208,074	1,604,551,993	

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended August 31, 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	(240,565,837)	(70,251,347)	(310,817,184)	(156,659,522)	(45,937,356)	(202,596,878)	(83,906,315)	(24,313,991)	(108,220,306)
E-ADEP		Hydro Production Plant	0	(142,879,055)	(142,879,055)	0	(93,428,614)	(93,428,614)	0	(49,450,441)	(49,450,441)
E-ADEP		Other Production Plant	0	(135,187,009)	(135,187,009)	0	(88,398,785)	(88,398,785)	0	(46,788,224)	(46,788,224)
E-ADEP		Transmission Plant	(23,390,223)	(202,642,603)	(226,032,826)	(15,091,531)	(132,507,998)	(147,599,529)	(8,298,692)	(70,134,605)	(78,433,297)
E-ADEP		Distribution Plant	(589,350,957)	(227,426)	(589,578,383)	(361,792,856)	(154,070)	(361,946,926)	(227,558,101)	(73,356)	(227,631,457)
E-ADEP		General Plant	(38,882,211)	(97,619,341)	(136,501,552)	(23,374,791)	(66,961,987)	(90,336,778)	(15,507,420)	(30,657,354)	(46,164,774)
TOTAL ACCUMULATED DEPRECIATION			(892,189,228)	(648,806,781)	(1,540,996,009)	(556,918,700)	(427,388,810)	(984,307,510)	(335,270,528)	(221,417,971)	(556,688,499)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,596,417)	(14,596,417)	0	(9,544,597)	(9,544,597)	0	(5,051,820)	(5,051,820)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(282,074)	0	(282,074)	(282,074)	0	(282,074)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,660,972)	(2,660,972)	0	(1,822,474)	(1,822,474)	0	(838,498)	(838,498)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(4,029,696)	(64,654,248)	(68,683,944)	(4,003,092)	(44,349,582)	(48,352,674)	(26,604)	(20,304,666)	(20,331,270)
E-AAAMT		General Plant - 390200, 396200	0	(176,732)	(176,732)	0	(121,229)	(121,229)	0	(55,503)	(55,503)
TOTAL ACCUMULATED AMORTIZATION			(4,311,770)	(82,088,369)	(86,400,139)	(4,285,166)	(55,837,882)	(60,123,048)	(26,604)	(26,250,487)	(26,277,091)
TOTAL ACCUMULATED DEPR/AMORT			(896,500,998)	(730,895,150)	(1,627,396,148)	(561,203,866)	(483,226,692)	(1,044,430,558)	(335,297,132)	(247,668,458)	(582,965,590)
NET ELECTRIC UTILITY PLANT before ADFIT			1,419,404,165	1,696,092,916	3,115,497,081	974,357,378	1,119,553,300	2,093,910,678	445,046,787	576,539,616	1,021,586,403
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	97,847	97,847	0	63,982	63,982	0	33,865	33,865
12		ADFIT - Electric Plant In Service (282900)	0	(550,994,774)	(550,994,774)	0	(370,323,588)	(370,323,588)	0	(180,671,186)	(180,671,186)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(60,636,372)	(60,636,372)	0	(41,593,519)	(41,593,519)	0	(19,042,853)	(19,042,853)
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	(6,381,993)	(6,381,993)	0	(4,173,185)	(4,173,185)	0	(2,208,808)	(2,208,808)
1		ADFIT - CDA Settlement Costs (283333)	0	253,817	253,817	0	165,971	165,971	0	87,846	87,846
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,232,452)	(1,232,452)	0	(828,331)	(828,331)	0	(404,121)	(404,121)
TOTAL ACCUMULATED DFIT			0	(620,174,433)	(620,174,433)	0	(417,567,033)	(417,567,033)	0	(202,607,400)	(202,607,400)
NET ELECTRIC UTILITY PLANT			1,419,404,165	1,075,918,483	2,495,322,648	974,357,378	701,986,267	1,676,343,645	445,046,787	373,932,216	818,979,003

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.745%	32.255%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.210%	32.790%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended August 31, 2019
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	1,419,404,165	1,075,918,483	2,495,322,648	974,357,378	701,986,267	1,676,343,645	445,046,787	373,932,216	818,979,003
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182311)	540,291	1,617,775	2,158,066	478,512	1,109,713	1,588,225	61,779	508,062	569,841
4	Accumulated Amortization - AFUDC (182318)	(20,384)	(70,442)	(90,826)	(18,860)	(48,320)	(67,180)	(1,524)	(22,122)	(23,646)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(58,172)	0	(58,172)	58,172	0	58,172
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)	(3,235,531)	0	(3,235,531)	(1,036,932)	0	(1,036,932)	(2,198,599)	0	(2,198,599)
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)	1,842,108	0	1,842,108	0	0	0	1,842,108	0	1,842,108
99	ADFIT - Boulder Park Disallowed (190040)	159,157	0	159,157	0	0	0	159,157	0	159,157
99	Investment in WNP3 Exchange Power (124900, 12493C)	(392)	0	(392)	(392)	0	(392)	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	0	0	0	0	0	0	0	0	0
99	CDA Lake Settlement - WA (182382)	190,147	0	190,147	190,147	0	190,147	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,956,758)	0	(2,956,758)	(2,956,758)	0	(2,956,758)	0	0	0
99	CDA Lake Settlement - ID (186382)	33,556	0	33,556	0	0	0	33,556	0	33,556
99	ADFIT - CDA Lake Settlement - Direct (283382)	(46,979)	0	(46,979)	(39,932)	0	(39,932)	(7,047)	0	(7,047)
99	CDA CDR Fund - Direct (182324)	13,831	0	13,831	13,831	0	13,831	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	97,454	0	97,454	91,174	0	91,174	6,280	0	6,280
99	ADFIT - Spokane River Relicensing (283322)	(20,451)	0	(20,451)	(19,135)	0	(19,135)	(1,316)	0	(1,316)
99	Spokane River PM&Es (182323)	87,140	0	87,140	57,895	0	57,895	29,245	0	29,245
99	ADFIT - Spokane River PM&Es (283323)	(18,314)	0	(18,314)	(12,173)	0	(12,173)	(6,141)	0	(6,141)
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)	(2,085,674)	1,870	(2,083,804)	(900,914)	1,283	(899,631)	(1,184,760)	587	(1,184,173)
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)	(6,142,307)	0	(6,142,307)	0	0	0	(6,142,307)	0	(6,142,307)
99	Colstrip-Regulatory Asset (182327)	1,750,589	0	1,750,589	0	0	0	1,750,589	0	1,750,589
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	1,193,247	0	1,193,247	0	0	0	1,193,247	0	1,193,247
99	Colstrip Reg Asset ADFIT (283376)	(270,986)	0	(270,986)	0	0	0	(270,986)	0	(270,986)
99	Colstrip ARO (317000P)	4,808,318	0	4,808,318	0	0	0	4,808,318	0	4,808,318
99	Colstrip ARO A/D (317000A)	(348,780)	0	(348,780)	0	0	0	(348,780)	0	(348,780)
99	Colstrip ARO Liability (230027)	(5,501,300)	0	(5,501,300)	0	0	0	(5,501,300)	0	(5,501,300)
99	Colstrip ARO ADFIT (190376)	1,155,273	0	1,155,273	0	0	0	1,155,273	0	1,155,273
99	Colstrip ARO ADFIT (283377)	(884,287)	0	(884,287)	0	0	0	(884,287)	0	(884,287)
99	Customer Deposits (235199)	(1,989,229)	0	(1,989,229)	(1,989,229)	0	(1,989,229)	0	0	0
C-WKC	Working Capital	53,595,567	0	53,595,567	36,889,557	0	36,889,557	16,706,010	0	16,706,010
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	42,871,302	1,549,203	44,420,505	31,799,618	1,062,676	32,862,294	11,071,684	486,527	11,558,211
	NET RATE BASE	1,462,275,467	1,077,467,686	2,539,743,153	#####	703,048,943	1,709,205,939	456,118,471	374,418,743	830,537,214

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 August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	6,162,950	6,162,950			6,162,950	6,162,950		4,029,953	4,029,953		2,132,997	2,132,997	
	Steam (ED-ID)	1,754,894	1,754,894		1,754,894		1,754,894				1,754,894		1,754,894	
	Steam (ED-WA)	1,721,672	1,721,672		1,721,672		1,721,672	1,721,672		1,721,672			1,721,672	
1	Hydro (ED-AN)	13,176,097	13,176,097			13,176,097	13,176,097		8,615,850	8,615,850		4,560,247	4,560,247	
1	Other (ED-AN)	10,270,014	10,270,014			10,270,014	10,270,014		6,715,562	6,715,562		3,554,452	3,554,452	
Total Electric Production		33,085,627	33,085,627			3,476,566	29,609,061	33,085,627	1,721,672	19,361,365	21,083,037	1,754,894	10,247,696	12,002,590
Electric Transmission														
1	ED-AN	13,911,246	13,911,246			13,911,246	13,911,246		9,096,564	9,096,564		4,814,682	4,814,682	
	ED-ID	408,374	408,374		408,374		408,374				408,374		408,374	
	ED-WA	210,367	210,367		210,367		210,367	210,367		210,367			210,367	
Total Electric Transmissic		14,529,987	14,529,987			618,741	13,911,246	14,529,987	210,367	9,096,564	9,306,931	408,374	4,814,682	5,223,056
Electric Distribution														
3	ED-AN	65,596	65,596			65,596	65,596		44,438	44,438		21,158	21,158	
	ED-ID	17,366,070	17,366,070		17,366,070		17,366,070				17,366,070		17,366,070	
	ED-WA	31,780,378	31,780,378		31,780,378		31,780,378	31,780,378		31,780,378			31,780,378	
Total Electric Distribution		49,212,044	49,212,044			49,146,448	65,596	49,212,044	31,780,378	44,438	31,824,816	17,366,070	21,158	17,387,228
Gas Underground Storage														
	GD-AN	827,756		827,756										
	GD-OR	128,047			128,047									
Total Gas Underground St		955,803		827,756	128,047									
Gas Distribution														
	GD-AN	59,048		59,048										
	GD-ID	5,806,404		5,806,404										
	GD-WA	12,198,327		12,198,327										
	GD-OR	8,322,701			8,322,701									
Total Gas Distribution		26,386,480		18,063,779	8,322,701									
General Plant														
4	ED-AN	2,586,519	2,586,519			2,586,519	2,586,519		1,774,223	1,774,223		812,296	812,296	
	ED-ID	354,156	354,156		354,156		354,156				354,156		354,156	
	ED-WA	657,587	657,587		657,587		657,587	657,587		657,587			657,587	
7,4	CD-AA	22,207,163	15,673,371	4,555,356	1,978,436	15,673,371	15,673,371		10,751,149	10,751,149		4,922,222	4,922,222	
9,4	CD-AN	999,567	778,393	221,174		778,393	778,393		533,939	533,939		244,454	244,454	
9	CD-ID	397,967	309,909	88,058		309,909	309,909				309,909		309,909	
9	CD-WA	1,516,800	1,181,178	335,622		1,181,178	1,181,178	1,181,178		1,181,178			1,181,178	
8	GD-AA	369,422		257,768	111,654									
	GD-AN	28,837		28,837										
	GD-ID	29,451		29,451										
	GD-WA	953,586		953,586										
	GD-OR	203,144			203,144									
Total General Plant		30,304,199	21,541,113	6,469,852	2,293,234	2,502,830	19,038,283	21,541,113	1,838,765	13,059,311	14,898,076	664,065	5,978,972	6,643,037
Total Depreciation Expens		154,474,140	118,368,771	25,361,387	10,743,982	55,744,585	62,624,186	118,368,771	35,551,182	41,561,678	77,112,860	20,193,403	21,062,508	41,255,911

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.745%	32.255%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858	
1	Misc Intangible Plt (303000)	ED-AN	235,274	235,274		235,274	235,274		153,846	153,846		81,428	81,428	
Total Production/Transmission			1,153,674	1,153,674		1,153,674	1,153,674		754,388	754,388		399,286	399,286	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	7,560	7,560		7,560	7,560		7,560	7,560				
Total Distribution			31,713	31,713		31,713	31,713		31,713	31,713				
General Plant - 303000														
7,4		CD-AA	737,139	520,258	151,209	65,672				356,871	356,871		163,387	
9,1		CD-AN	9,729	7,576	2,153			520,258	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			794,740	527,834	193,166	73,740		527,834	527,834	361,825	361,825		166,009	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	28,360,680	20,016,401	5,817,626	2,526,653		20,016,401	20,016,401	13,730,250	13,730,250		6,286,151	
9,4		CD-AN	61,546	47,928	13,618			47,928	47,928	32,876	32,876		15,052	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130	
9,4		CD-WA	3,314,646	2,581,214	733,432		2,581,214	2,581,214	2,581,214	2,581,214			0	
4		ED-AN	2,587,690	2,587,690			2,587,690	2,587,690		1,775,026	1,775,026		812,664	
		ED-ID	0	0			0	0				0	0	
		ED-WA	366,933	366,933			366,933	366,933	366,933	366,933				
8		GD-AA	136,328		95,124	41,204								
		GD-AN	0		0									
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plt - 3031XX			34,835,695	25,606,296	6,661,542	2,567,857		2,954,277	22,652,019	25,606,296	2,948,147	15,538,152	18,486,299	6,130
Gas Underground Storage														
		GD-AN	0		0									
Total Gas Underground Storage			0	0	0	0								
General Plant - 390200, 396200														
7,4		CD-AA	0	0	0	0		0	0	0	0		0	
4		ED-AN	47,786	47,786			47,786	47,786		32,779	32,779		15,007	
		GD-OR	0			0								
Total General Plant - 390200, 396200			47,786	47,786	0	0		47,786	47,786	32,779	32,779		15,007	
Total Amortization Expense			36,863,608	27,367,303	6,854,708	2,641,597		2,985,990	24,381,313	27,367,303	2,979,860	16,687,144	19,667,004	6,130

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 August 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,251,347)	(70,251,347)			(70,251,347)	(70,251,347)		(45,937,356)	(45,937,356)		(24,313,991)	(24,313,991)	
	Steam (ED-ID)	(83,906,315)	(83,906,315)		(83,906,315)	(83,906,315)	(83,906,315)				(83,906,315)		(83,906,315)	
	Steam (ED-WA)	(156,659,522)	(156,659,522)		(156,659,522)	(156,659,522)	(156,659,522)	(156,659,522)						
1	Hydro (ED-AN)	(142,879,055)	(142,879,055)		(142,879,055)	(142,879,055)	(142,879,055)		(93,428,614)	(93,428,614)		(49,450,441)	(49,450,441)	
1	Other (ED-AN)	(135,187,009)	(135,187,009)		(135,187,009)	(135,187,009)	(135,187,009)		(88,398,785)	(88,398,785)		(46,788,224)	(46,788,224)	
Total Electric Production		(588,883,248)	(588,883,248)		(240,565,837)	(348,317,411)	(588,883,248)		(156,659,522)	(227,764,755)	(384,424,277)	(83,906,315)	(120,552,656)	(204,458,971)
Electric Transmission														
1	ED-AN	(202,642,603)	(202,642,603)			(202,642,603)	(202,642,603)		(132,507,998)	(132,507,998)		(70,134,605)	(70,134,605)	
	ED-ID	(8,298,692)	(8,298,692)		(8,298,692)	(8,298,692)	(8,298,692)				(8,298,692)		(8,298,692)	
	ED-WA	(15,091,531)	(15,091,531)		(15,091,531)	(15,091,531)	(15,091,531)	(15,091,531)						
Total Electric Transmissic		(226,032,826)	(226,032,826)		(23,390,223)	(202,642,603)	(226,032,826)		(15,091,531)	(132,507,998)	(147,599,529)	(8,298,692)	(70,134,605)	(78,433,297)
Electric Distribution														
3	ED-AN	(227,426)	(227,426)			(227,426)	(227,426)		(154,070)	(154,070)		(73,356)	(73,356)	
	ED-ID	(227,558,101)	(227,558,101)		(227,558,101)	(227,558,101)	(227,558,101)				(227,558,101)		(227,558,101)	
	ED-WA	(361,792,856)	(361,792,856)		(361,792,856)	(361,792,856)	(361,792,856)	(361,792,856)						
Total Electric Distribution		(589,578,383)	(589,578,383)		(589,350,957)	(227,426)	(589,578,383)		(361,792,856)	(154,070)	(361,946,926)	(227,558,101)	(73,356)	(227,631,457)
Gas Underground Storage														
	GD-AN	(16,957,723)	(16,957,723)											
	GD-OR	(1,240,160)		(1,240,160)		(1,240,160)								
Total Gas Underground St		(18,197,883)		(16,957,723)		(1,240,160)								
Gas Distribution														
	GD-AN	(1,832,064)	(1,832,064)											
	GD-ID	(82,841,347)	(82,841,347)											
	GD-WA	(153,517,600)	(153,517,600)											
	GD-OR	(116,439,554)		(116,439,554)										
Total Gas Distribution		(354,630,565)		(238,191,011)		(116,439,554)								
General Plant														
4	ED-AN	(35,508,114)	(35,508,114)			(35,508,114)	(35,508,114)		(24,356,791)	(24,356,791)		(11,151,323)	(11,151,323)	
	ED-ID	(10,612,824)	(10,612,824)		(10,612,824)	(10,612,824)	(10,612,824)				(10,612,824)		(10,612,824)	
	ED-WA	(19,442,237)	(19,442,237)		(19,442,237)	(19,442,237)	(19,442,237)	(19,442,237)						
7,4	CD-AA	(76,927,660)	(54,294,004)	(15,780,171)	(6,853,485)	(54,294,004)	(54,294,004)		(37,242,972)	(37,242,972)		(17,051,032)	(17,051,032)	
9,4	CD-AN	(10,038,425)	(7,817,223)	(2,221,202)		(7,817,223)	(7,817,223)		(5,362,224)	(5,362,224)		(2,454,999)	(2,454,999)	
9	CD-ID	(6,285,357)	(4,894,596)	(1,390,761)		(4,894,596)	(4,894,596)				(4,894,596)		(4,894,596)	
9	CD-WA	(5,049,958)	(3,932,554)	(1,117,404)		(3,932,554)	(3,932,554)		(3,932,554)	(3,932,554)				
8	GD-AA	(1,805,094)		(1,259,522)	(545,572)									
	GD-AN	(3,262,060)		(3,262,060)										
	GD-ID	(2,031,209)		(2,031,209)										
	GD-WA	(8,498,235)		(8,498,235)										
	GD-OR	(4,842,905)		(4,842,905)										
Total General Plant		(184,304,078)	(136,501,552)	(35,560,564)	(12,241,962)	(38,882,211)	(97,619,341)	(136,501,552)	(23,374,791)	(66,961,987)	(90,336,778)	(15,507,420)	(30,657,354)	(46,164,774)
Total Accumulated Depr		(1,961,626,983)	(1,540,996,009)	(290,709,298)	(129,921,676)	(892,189,228)	(648,806,781)	(1,540,996,009)	(556,918,700)	(427,388,810)	(984,307,510)	(335,270,528)	(221,417,971)	(556,688,499)

Allocation Ratios:					Jurisdiction -					
Service -		Electric	Gas-North	Gas-South	1	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	67.745%	32.255%		
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%		

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended August 31, 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	(12,590,421)	(12,590,421)			(12,590,421)	(12,590,421)		(8,232,876)	(8,232,876)		(4,357,545)	(4,357,545)	
1	Misc Intangible Plt (3030 ED-AN	(2,005,996)	(2,005,996)			(2,005,996)	(2,005,996)		(1,311,721)	(1,311,721)		(694,275)	(694,275)	
Total Production/Transmission		(14,596,417)	(14,596,417)			(14,596,417)	(14,596,417)		(9,544,597)	(9,544,597)		(5,051,820)	(5,051,820)	
Distribution														
	Franchises (302000) ED-WA	(233,796)	(233,796)			(233,796)	(233,796)	(233,796)		(233,796)				
	Misc Intangible Plt (3030 ED-WA	(48,278)	(48,278)			(48,278)	(48,278)	(48,278)		(48,278)				
Total Distribution		(282,074)	(282,074)			(282,074)	(282,074)	(282,074)		(282,074)				
General Plant - 303000														
7,4	CD-AA	(3,645,597)	(2,572,989)	(747,822)	(324,786)		(2,572,989)	(2,572,989)		(1,764,942)	(1,764,942)	(808,047)	(808,047)	
9,1	CD-AN	(112,983)	(87,983)	(25,000)			(87,983)	(87,983)		(57,532)	(57,532)	(30,451)	(30,451)	
	GD-ID	(111,291)		(111,291)										
	GD-WA	(232,727)		(232,727)										
	GD-OR	(102,134)			(102,134)									
Total General Plant - 303000		(4,204,732)	(2,660,972)	(1,116,840)	(426,920)		(2,660,972)	(2,660,972)		(1,822,474)	(1,822,474)	(838,498)	(838,498)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(83,270,985)	(58,770,995)	(17,081,378)	(7,418,612)		(58,770,995)	(58,770,995)		(40,313,964)	(40,313,964)	(18,457,031)	(18,457,031)	
9,4	CD-AN	(75,509)	(58,801)	(16,708)			(58,801)	(58,801)		(40,335)	(40,335)	(18,466)	(18,466)	
9	CD-ID	(34,163)	(26,604)	(7,559)		(26,604)	(26,604)				(26,604)		(26,604)	
9	CD-WA	(3,314,647)	(2,581,215)	(733,432)		(2,581,215)	(2,581,215)	(2,581,215)				0	0	
4	ED-AN	(5,824,452)	(5,824,452)			(5,824,452)	(5,824,452)		(3,995,283)	(3,995,283)	(1,829,169)	(1,829,169)		
	ED-ID	0	0			0	0				0	0		
	ED-WA	(1,421,877)	(1,421,877)			(1,421,877)	(1,421,877)	(1,421,877)		(1,421,877)				
8	GD-AA	(605,338)		(422,381)	(182,957)									
	GD-AN	0		0										
	GD-OR	0			0									
Total Misc IT Intangible Plant - 3031XX		(94,546,971)	(68,683,944)	(18,261,458)	(7,601,569)		(4,029,696)	(64,654,248)	(68,683,944)	(4,003,092)	(44,349,582)	(45,771,459)	(26,604)	(20,304,666)
Gas Underground Storage														
	GD-AN	0		0										
Total Gas Underground Storage		0		0										
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0		0	0	
9	CD-ID	0	0	0			0	0			0		0	
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(176,732)	(176,732)			(176,732)	(176,732)		(121,229)	(121,229)	(55,503)	(55,503)		
	ED-WA	0	0			0	0		0					
	GD-WA	0		0										
	GD-OR	0			0									
Total General Plant - 390200, 396200		(176,732)	(176,732)	0	0		0	(176,732)	(176,732)	0	(121,229)	(121,229)	0	(55,503)
Total Accumulated Amortization		(113,806,926)	(86,400,139)	(19,378,298)	(8,028,489)		(4,311,770)	(82,088,369)	(86,400,139)	(4,285,166)	(55,837,882)	(57,541,833)	(26,604)	(26,250,487)

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
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Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	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	
9		CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	
		TOTAL ACCOUNT	16,041,469	813,635	702,759	7,553,996	9,070,390	2,955,012	96,745	2,185,528	5,237,285	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,531,235	0	0	0	0	24,531,235	0	0	0	24,531,235	0	
99		GD-OR / AS	3,806,089	0	0	0	0	0	0	0	0	3,806,089	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,342,113	0	0	79,994,596	79,994,596	0	0	23,249,868	23,249,868	0	10,097,649	
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	2,355,774	6,660,989	0	0	
		TOTAL ACCOUNT	180,181,760	10,532,914	8,368,426	92,934,590	111,835,930	27,212,265	1,624,185	25,605,642	54,442,092	3,806,089	10,097,649	13,903,738
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,788,812	66,050	5,484	1,717,278	1,788,812	0	0	0	0	0	0	
99		GD-WA / ID / AN	943,205	0	0	0	0	943,205	0	0	0	943,205	0	
99		GD-OR / AS	11,836	0	0	0	0	0	0	0	0	11,836	0	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	
7		CD-AA	89,050,966	0	0	62,850,390	62,850,390	0	0	18,267,025	18,267,025	0	7,933,551	
9		CD-WA / ID / AN	5,646,172	4,154,297	17,490	225,056	4,396,843	1,180,411	4,970	63,948	1,249,329	0	0	
		TOTAL ACCOUNT	97,698,568	4,220,347	22,974	64,792,724	69,036,045	2,123,616	4,970	18,510,700	20,639,286	11,836	8,011,401	8,023,237
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,353,485	22,846,740	9,442,462	15,064,283	47,353,485	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,597,226	0	0	0	0	9,253,258	2,515,238	1,828,730	13,597,226	0	0	
99		GD-OR / AS	3,952,019	0	0	0	0	0	0	0	0	3,952,019	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,335,562	0	0	5,177,293	5,177,293	0	0	1,504,744	1,504,744	0	653,525	
9		CD-WA / ID / AN	6,753,793	1,918,105	803,244	2,538,032	5,259,381	545,015	228,235	721,162	1,494,412	0	0	
		TOTAL ACCOUNT	79,039,035	24,764,845	10,245,706	22,779,608	57,790,159	9,798,273	2,743,473	4,087,396	16,629,142	3,952,019	667,715	4,619,734

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	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,007,133	247,797	174,826	3,476,582	3,899,205	70,410	49,675	987,843	1,107,928	0	0	0	
		TOTAL ACCOUNT	5,511,831	248,777	176,172	3,866,152	4,291,101	158,570	49,675	987,843	1,196,088	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,018,902	776,652	234,545	5,007,705	6,018,902	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,741,265	0	0	0	0	1,958,288	301,793	481,184	2,741,265	0	0	0	
99		GD-OR / AS	893,396	0	0	0	0	0	0	0	893,396	0	0	893,396	
8		GD-AA	5,033,625	0	0	0	0	0	0	3,512,262	3,512,262	0	1,521,363	1,521,363	
7		CD-AA	13,100,884	0	0	9,246,342	9,246,342	0	0	2,687,384	2,687,384	0	1,167,158	1,167,158	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	0	
		TOTAL ACCOUNT	28,948,022	785,911	991,154	14,391,466	16,168,531	1,960,919	516,778	6,719,877	9,197,574	893,396	2,688,521	3,581,917	
	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	1,664,384	372,019	13,580	1,278,785	1,664,384	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,294	0	0	0	0	30,377	0	94,917	125,294	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	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	3,604,282	372,019	13,580	2,385,812	2,771,411	30,377	0	559,827	590,204	40,917	201,750	242,667	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,791,483	13,800,678	9,484,755	8,506,050	31,791,483	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	0	
		TOTAL ACCOUNT	37,871,681	14,053,052	9,894,937	9,349,782	33,297,771	2,456,005	964,235	1,062,754	4,482,994	43,834	47,082	90,916	

RESULTS OF OPERATIONS	Report ID:
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Ending Balance Basis	

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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	49,804,839	10,721,593	6,466,257	32,616,989	49,804,839	0	0	0	0	0		
99		GD-WA / ID / AN	1,075,301	0	0	0	0	766,710	308,591	0	1,075,301	0		
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	1,133,063	0		
8		GD-AA	538,474	0	0	0	0	0	0	375,726	0	162,748		
7		CD-AA	55,673,592	0	0	39,293,308	39,293,308	0	0	11,420,324	0	4,959,960		
9		CD-WA/ ID / AN	17,546,668	6,867,961	2,909,459	3,886,697	13,664,117	1,951,477	826,700	1,104,374	3,882,551	0		
		TOTAL ACCOUNT	125,771,937	17,589,554	9,375,716	75,796,994	102,762,264	2,718,187	1,135,291	12,900,424	16,753,902	1,133,063	5,122,708	6,255,771
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	2,367	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	613,649	0	0	433,101	433,101	0	0	125,878	0	54,670		
9		CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0		
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	575,603,996	73,381,054	39,804,946	294,588,201	407,774,201	49,413,224	7,137,249	72,745,869	129,296,342	10,756,707	27,776,746	38,533,453

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
For Twelve Months Ended August 31, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	1,020,488
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,103,002	1,432,132	0	14,670,870	16,103,002	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	213,258
7		CD-AA	111,263,912	0	0	78,527,844	78,527,844	0	0	22,823,566	22,823,566	0	9,912,502	9,912,502
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	0
		TOTAL ACCOUNT	128,532,840	1,432,132	32,734	93,524,456	94,989,322	0	9,301	23,408,457	23,417,758	0	10,125,760	10,125,760
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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COMMON INTANGIBLE PLANT	C-IPL-12E
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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	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,381,523	0	0	975,051	975,051	0	0	283,392	283,392	0	123,080	123,080	0
9		CD-WA / ID / AN	18,921,146	14,734,464	0	0	14,734,464	4,186,682	0	0	4,186,682	0	0	0	0
		TOTAL ACCOUNT	20,302,669	14,734,464	0	975,051	15,709,515	4,186,682	0	283,392	4,470,074	0	123,080	123,080	0
		TOTAL	305,220,806	16,805,765	32,734	205,953,303	222,791,802	5,209,276	788,906	53,031,852	59,030,034	426,123	22,972,847	23,398,970	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 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	(85,045,958)	(60,023,737)	(17,445,477)	(7,576,744)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(786,711)	(612,635)	(174,076)	0
7	282919	CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	<u>(87,646,983)</u>	<u>(61,916,879)</u>	<u>(17,991,723)</u>	<u>(7,738,381)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended August 31, 2019
 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	3,623,245	3,623,245	0	0	0	0	3,623,245
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	152	152	0	0	0	0	152
7/4	154560 Supply Chain Invoice Price Variance	0	0	38	38	0	0	0	0	38
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	37,243,051	16,760,907	0	54,003,958	36,889,557	16,706,010	353,494	54,897	0
TOTAL		37,243,051	16,760,907	3,623,435	57,627,393	36,889,557	16,706,010	353,494	54,897	3,623,435

ALLOCATION RATIOS:

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

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

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